

Before You Complete the Applicable Iowa Capital Gain Deduction Form

The Iowa capital gain deduction is subject to review by the Iowa Department of Revenue. The Department will use this form to verify that the taxpayer(s) qualifies for the deduction. The Department may request additional information if needed.

This completed form must be included with the IA 1040 to support the Iowa capital gain deduction claimed.

Complete a separate IA 100B-100F for each distinct property sale, although multiple livestock sales can, in some instances, be reported on one IA 100A (see IA 100A instructions). You must complete the applicable form each year of a qualifying installment sale. You must complete the applicable form even if the gain was passed-through to you.

The sale of assets by a C corporation does not qualify for the Iowa capital gain deduction. However, the gain from a corporate liquidation under Internal Revenue Code (IRC) section 331 may qualify for the Iowa capital gain deduction.

For taxpayers filing separately on the same return, each spouse must complete the appropriate IA 100 for the Iowa capital gain deduction claimed based on the spouse's ownership share in the property.

For tax year 2016, each Iowa capital gain deduction must be reported on one of six forms:

- To claim a deduction for capital gains from the qualifying sale of **Cattle, Horses, or Breeding Livestock, complete the [IA 100A](#)**.
- To claim a deduction for capital gains from the qualifying sale of **Real Property Used in a Farm Business, complete the [IA 100B](#)**.
- To claim a deduction for capital gains from the qualifying sale of **Real Property Used in a Non-Farm Business, complete the [IA 100C](#)**.
- To claim a deduction for capital gains from the qualifying sale of **Timber, complete the [IA 100D](#)**.
- To claim a deduction for capital gains from the qualifying sale of **Business, complete the [IA 100E](#)**.
- To claim a deduction for capital gains from the qualifying sale of **Employer Securities to a Qualified Iowa Employee Stock Ownership Plan, complete the [IA 100F](#)**.

Flowcharts to assist in determining if a capital gain qualifies are also available in the expanded instructions [online](#). For more information on the Iowa capital gain deduction, see the instructions for the respective form and [701 IAC 40.38](#).

2016 Iowa Income Tax Information

This tax booklet will explain most tax filing questions. Online Expanded Instructions are available at <https://tax.iowa.gov/>.

FILE ELECTRONICALLY FOR A FASTER REFUND

Due date: Iowa income tax returns are due May 1, 2017.

Who must file? You must file an Iowa Income Tax return if you meet any of the following requirements.

NOTE: In meeting the filing requirements below, income from all sources for the taxpayer (and spouse, if applicable) must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Reportable Social Security benefit amount from step 4 of the IA 1040 must be added back.

a. You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single. (**\$24,000 if 65 or older on 12/31/16**)

b. You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. (**\$32,000 if you or your spouse was 65 or older on 12/31/16**)

c. You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more.

d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.

e. You were subject to Iowa lump-sum tax.

f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.

g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa alternative minimum tax (even if line 26 of IA 126 is less than \$1,000).

Nonresidents and part-year residents: If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA 1040 and the IA 126.

Iowa and Illinois reciprocal agreement: Any wages or salaries earned by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries earned by an Illinois resident working in Iowa are taxable only to Illinois and not to Iowa. An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will withhold Iowa income tax. An Illinois resident working for wages or salaries in Iowa should complete and file the IA 44-016 "Employee's Statement of Nonresidence in Iowa" with the employer so that the employer will withhold Illinois income tax.

Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: gambling winnings and unemployment compensation.

NEW FOR 2016:

At the time of publication, Iowa had not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 1, 2016. Iowa did couple with federal changes relating to the solar energy system tax credit on May 27, 2016.

Line 14: Iowa has not coupled with the 50% bonus depreciation provisions for assets acquired in 2016. The section 179 limit for Iowa for tax year 2016 is \$25,000.

Line 23: If any deduction is reported on this line, the applicable Capital Gain Deduction form (IA 100A- IA 100F) must be completed and included with the return. Each eligibility category has a separate form. See Online Expanded Instructions.

Line 24: Tax-exempt, Internal Revenue Code 501(c)(3) entities are eligible to participate in the Iowa 529 Plan.

Line 24: Income earned by an out-of-state business that performs disaster and emergency-related work pursuant to a state-declared or presidential-declared disaster is exempt from income tax. An out-of-state employee performing disaster or emergency-related work during a disaster response period is not subject to income tax.

Line 24: Beginning on or after January 1, 2016, contributions to a qualified ABLE savings plan trust made on or after July 1, 2015, on behalf of a designated beneficiary, are deductible from Iowa individual income tax up to a maximum amount, \$3,188, allowed per beneficiary per year for purposes of the Iowa education savings plan trust in Iowa Code chapter 12D. Interest and earnings income from ABLE are exempt from Iowa individual income tax.

Line 59: The Iowa solar energy system tax credit is 50% of the federal solar energy credit. A tax credit certificate is required in order to claim the credit. To receive a certificate, an application must have been filed with the Department of Revenue before May 1, 2017.

Line 62: To make a claim to the adoption tax credit equal to the first \$2,500 of unreimbursed expenses related to an adoption per each child adopted in Iowa, the IA 177 must be completed and included with the return beginning in tax year 2016.

Line 65: The taxpayers trust fund tax credit is \$0 for 2016.

If Illinois income tax has been mistakenly withheld from the wages or salary of an Iowa resident, the Iowa resident must file an Illinois income tax return to get a refund.

Illinois residents who had Iowa income tax withheld in error from their wages and have no other Iowa-source income must file an Iowa income tax return requesting a refund. They should complete Steps 1, 2, and 3 of the IA 1040, show "0" on line 1 of Step 5, line 26 of Step 6, and line 55 of Step 9, write "Illinois resident tax withheld in error" on the face of the return. On the back of the IA 1040 on lines 66, 68, 69, 70, and 71, enter the Iowa tax withheld, sign the return, and include copies of W-2s with the return. Copies of federal and Illinois returns must be enclosed.

Extension requests: Iowa does not have an extension form to obtain additional time to file. To avoid the late-filing penalty, at least 90% of your total tax liability must be paid by May 1, 2017; you will automatically have until October 31, 2017, to file your return. You may, however, owe a 2210 penalty for failure to make estimate payments. You will owe interest on any tax due paid after May 1, 2017. If you need to make a tax payment to meet the 90% requirement, see payment options available on the Department website.

Farmers and commercial fishers: If at least 2/3 of your income is from farming or commercial fishing, you may avoid penalty for underpayment of estimated tax in one of the following ways: (1) Pay the estimated tax in one payment on or before January 17, 2017, and file the Iowa income tax return by May 1, 2017, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2017.

Military personnel: Information is available in the Online Expanded Instructions.

Injured spouse: The federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or 3. If your spouse's refund will be used to pay a federal, state, county, or city debt, we suggest each spouse file an IA 1040, filing status 4 to prevent your refund from being applied to your spouse's debt.

Federal return: Including a copy of your federal return with your Iowa return may help with processing your Iowa return.

Consumer's Use Tax: If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. See Online Expanded Instructions on the Department's website for more information on paying consumers use tax.

2016 IA 1040 INSTRUCTIONS

STEP 1 NAME/ADDRESS/SOCIAL SECURITY NUMBER

NAME AND ADDRESS: Enter your information on the form. If using a foreign mailing address, in place of the domestic state, and ZIP, include the foreign country and ZIP or postal code. Please provide the Department with your updated address if you move after your return is filed.

NOTE: The e-mail address entered will be used by the Department to provide updates on new electronic filing opportunities. It will NOT be used to request or provide confidential information.

IF YOU OR YOUR SPOUSE WAS 65 OR OLDER ON 12/31/16:

Check the box.

ENTER YOUR/SPOUSE'S SOCIAL SECURITY NUMBER.

DEPENDENT CHILD HEALTH CARE COVERAGE: You are required to indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage. Note: Dependent children covered under the Medicaid or hawk-i programs are considered to have health care coverage.

COUNTY: Enter the number of the county in which you lived on December 31, 2016. Visit the Department website for a list of Iowa county numbers.

Nonresidents and part-year residents who moved out of Iowa before December 31, 2016: Enter "00" for the county.

Part-year residents who moved into Iowa: Enter the number of the Iowa County in which you lived on December 31, 2016.

Military personnel: Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

SCHOOL DISTRICT NUMBER: Select the district in which you lived on December 31, 2016. This is not necessarily the district where your children attended school. Visit the Department website for a list of Iowa school district numbers.

Nonresidents: If you did not live in Iowa at all during 2016, enter "0000."

Part-year residents who moved into Iowa: Enter the Iowa school district in which you lived on the last day of 2016. **If you moved out of Iowa** before December 31, 2016, enter "9999."

Military personnel: Enter the school district number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

STEP 2 FILING STATUS

Married taxpayers may reduce their tax liability by using filing status 3 or 4.

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2016, and you do not qualify for any other filing status.

STATUS 2.

- (a) Use if you were married on December 31, 2016, or
- (b) Use if your spouse died during 2016 and had income, you can file either filing status 2, 3, or 4.

STATUS 3. Use if you are married and want to file separately on one form.

STATUS 4. Use if you and your spouse file separately on two separate forms.

STATUS 5. Use if you are filing as head of household for federal income tax purposes.

STATUS 6. Use if you meet the requirements for qualifying widow(er) for federal income tax purposes.

STEP 3 EXEMPTIONS

Dependents filing their own returns should still claim a \$40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

STEP 4 REPORTABLE SOCIAL SECURITY BENEFITS

While social security benefits are excluded from income when computing tax, some social security benefits are included as income in determining whether a taxpayer has sufficient income to file an Iowa return, and are included as income for purposes of computing the alternate tax on line 39. The reportable social security benefit is calculated using the worksheet below and entered on Step 4 of the IA 1040.

1. Enter the amount from box 5 of form(s) SSA-1099. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. 1.
2. Enter one-half of line 1 amount. 2.
3. Add amounts from the federal 1040 on lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.* If filing federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b, and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation and section 179 adjustment from line 14 of the Iowa 1040 to compute correct amount. 3.
4. Enter the amount from line 8b of your federal 1040 or 1040A. 4.
5. Add lines 2, 3, and 4. 5.
6. Enter total adjustments from federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing federal 1040A, use the total of lines 16 and 17. 6.
7. Subtract line 6 from line 5. 7.
8. Enter one of the following amounts based on the federal filing status used on form 1040 or 1040A.
 - Single, head of household, qualifying widow(er): enter \$25,000.
 - Married filing joint: enter \$32,000.
 - Married filing separate: enter -0- if you lived with your spouse at any time in 2016 or \$25,000 if you did not live with your spouse at any time in 2016. 8.
9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, stop here. None of the Social Security benefits are reportable. If line 9 is more than zero go to line 10. 9.
10. Enter one-half of line 9. 10.
11. Iowa Reportable Social Security benefits: Enter the smaller of line 2 or line 10 and then enter on step 4 of the IA 1040. 11.

*Include the following incomes or adjustments to income on line 3 if applicable (these were excluded from federal AGI): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from savings bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are reportable to Iowa. For purposes of determining reportable Social Security benefits, you must also include interest from federal securities.

MARRIED SEPARATE FILERS:

- a. If both spouses received Social Security benefits, the reportable amount is allocated between the spouses in the ratio of the benefits received by each spouse to the total benefits received.
- b. If only one spouse received benefits, that spouse should claim the reportable portion of the benefits.

STEP 5 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA 1040. All other filing statuses complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES on the IA1040. Nonresidents and part-year residents also report Iowa-source income on Schedule IA 126, where a CREDIT is calculated.

LINE 1. Wages, Salaries, Tips, Etc. Report the same W-2 income as shown on your federal income tax return, including military income. See Online Expanded Instructions, line 24, for allowable military adjustments.

MARRIED SEPARATE FILERS: W-2 income is reported by the spouse earning the income.

LINE 2. Taxable Interest Income. Include the same amounts of interest income reported on your federal return with the following modifications:

- a. Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code sec. 16.64; Community College Bond Program Bonds, IA Code sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code sec. 260C.61; County Health Center Bonds, IA Code sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code sec. 34A.20(6); Interstate Bridges Bonds, IA Code sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code chapters 262.41, 262.51, 262.60, and 262A.8; IA Higher Education Loan Authority, IA Code sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code sec. 403.9(2); IA Rural Water District Revenue Bonds and Notes, IA Code sec. 357A.15; Low Income Housing Bonds, IA Code sec. 403A.12; Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code sec. 28A.24; Sewage Treatment Works Revenue Bonds, IA Code sec. 16.131(5); Underground Storage Tank Fund Revenue Bonds, IA Code sec. 455G.6(14); Vision IA Program, IA Code sec. 12.71; IA Utilities Board and Consumer Advocate Building Bonds, IA Code sec. 12.91(9); Honey Creek Premier Destination Park Bonds, IA Code sec. 463C.12(8), School Infrastructure Program Bonds, IA Code sec. 12.81(8); Appropriation Bonds, IA Code sec. 12.87(8).
- b. Deduct interest received from federal securities (for example, U.S. Savings Bonds, U.S. Treasury Notes). Do not subtract interest from repurchase agreements of U.S. Government securities. The following are taxable: Government National Mortgage Assoc. (Ginnie Mae) Securities; Federal National Mortgage Assoc. (Fannie Mae) Securities; Federal Home Loan Mortgage Assoc. (Freddie Mac) Securities; Federal Agricultural Mortgage Corporation (Farmer Mac).

MARRIED SEPARATE FILERS: Divide interest income based on ownership of the account or certificate.

1. Jointly held: Divide equally between spouses.

2. Held in the name of only one spouse: Allocate interest wholly to that spouse.

LINE 3. Ordinary Dividend Income. Report the same dividends as you reported on your federal return with the following modifications:

- a. Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
- b. Deduct that portion of any net dividends from a mutual fund, investment trust, or regulated investment company that is attributable to federal securities.

MARRIED SEPARATE FILERS: Divide dividends based on registered ownership of stock.

a. Jointly held: Divide equally between spouses.

b. Held in the name of only one spouse: Allocate dividends wholly to that spouse.

LINE 4. Alimony Received. Include the same alimony as is shown on your federal return.

MARRIED SEPARATE FILERS: Reported by the spouse who received the alimony.

LINE 5. Business Income/Loss. Report the net business income or loss from federal Schedule C or C-EZ. Include a copy of the federal form. Need a sales tax permit? Check (<https://tax.iowa.gov>).

MARRIED SEPARATE FILERS: Reported by the spouse deriving the income or loss.

LINE 6. Capital Gain/Loss. Enter 100% of any capital gain or loss as reported on line 13 of your federal 1040. Do not subtract any Iowa capital gain deduction on this line. See line 23. Include a copy of your federal Schedule D and form 8949.

MARRIED SEPARATE FILERS: Taxpayers who filed separate federal returns should report capital gain or loss as reported for federal tax purposes. If a joint federal return was filed, each spouse must report capital gain on the basis of ownership of the property sold or exchanged. The combined net capital gain or loss must be the same as reported on the joint federal return.

LINE 7. Other Gains/Losses. If you sold or exchanged assets used in a trade or business and completed federal form 4797, enter 100% of the gain or loss. Include a copy of federal form 4797.

MARRIED SEPARATE FILERS: Divide gains or losses based on ownership of the asset sold or exchanged.

LINE 8. Taxable IRA Distributions. Enter the amount of taxable IRA distributions as shown on your federal return.

MARRIED SEPARATE FILERS: Taxable IRA distributions should be reported by the spouse whose name is on the account.

LINE 9. Taxable Pensions and Annuities. The same amounts of pensions and annuities are taxable for Iowa as are taxable on your federal return, except Railroad Retirement benefits paid by the Railroad Retirement Board and military retirement pay. These are not taxable on the Iowa return. Do not subtract any Iowa pension exclusion on this line. See line 21.

MARRIED SEPARATE FILERS: The taxable portion of pensions and annuities is reported by the spouse who received the income.

LINE 10. Rents, Royalties, Partnerships, Estates, Etc. Report the income or loss from federal Schedule E and include a copy.

MARRIED SEPARATE FILERS: Divide income or loss from Schedule E based on ownership of the asset-producing income, partnership interest or individual named as beneficiary.

LINE 11. Farm Income/Loss. Enter the income or loss from federal Schedule F and include a copy.

MARRIED SEPARATE FILERS: Farm income must be reported by the spouse who claims it for self-employment tax purposes on the federal Schedule SE.

LINE 12. Unemployment Compensation. Enter the amount of unemployment compensation benefits that was taxable on your federal return, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

MARRIED SEPARATE FILERS: If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

LINE 13. Gambling Winnings: You must report the same amount of gambling winnings as reported on the federal income tax return. Report any Iowa tax withheld on line 66 of the IA 1040. Gambling losses may be reported as an itemized deduction on Schedule A, but you cannot deduct more than the winnings you report.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

LINE 14. Other Income, Bonus Depreciation, and Section 179 Adjustment. Enter taxable income not reported on lines 1-13. Write an explanation of the type of income. Examples of income to be reported include:

- a. Baby-sitting income not reported on federal Schedule C or C-EZ.
- b. Bonus depreciation and section 179 adjustment from the IA 4562A; include the IA 4562A with your return.
- c. Capital gain from installment sales in 2016: Accrual-method taxpayers may use the installment method for reporting capital gain on their Iowa returns.
- d. College Savings Iowa or Iowa Advisor 529 Plan: Income received from the cancellation of a participation agreement to the extent the amount was previously deducted on line 24 of the IA 1040.
- e. Director's fees
- f. Drilling: Intangible drilling costs that were reported on federal

form 6251.

- g. Executor's fees
- h. Reserved for future use
- i. Partnership income and/or S corporation income: Modifications that increased the income.
- j. Refundable Iowa credits received in 2016 which were included as income on the federal 1040 must also be added back.
- k. Refunds: State income tax refunds other than Iowa to the extent that the tax refunded in 2016 was deducted on a prior Iowa return.
- l. Wells: Percentage depletion from an oil, gas or geothermal well that was reported on federal form 6251.
- m. Other income as reported on line 21 of the federal 1040.
- n. Net Premium Tax Credit: See Online Expanded Instructions.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

STEP 6 ADJUSTMENTS TO INCOME

All taxpayers report adjustments from all sources in this section.

NONRESIDENTS AND PART-YEAR RESIDENTS also report Iowa-source adjustments to income on the Schedule IA 126.

LINE 16. Payments to an IRA, Keogh, or SEP. Enter the amount claimed on your federal tax return for payments made to your IRA, Keogh Plan, SEP, SIMPLE, or Qualified Plans. Payments to a Roth IRA are not deductible.

MARRIED SEPARATE FILERS:

- a. If only one spouse has earned income, that individual can contribute up to \$5,500 per year (\$6,500 if 50 or older) to an IRA of the nonworking spouse and up to \$5,500 per year (\$6,500 if 50 or older) to an IRA of the individual.
- b. If both spouses earned income and made contributions to an IRA, each spouse must claim his or her own contribution, not to exceed \$5,500 per spouse (\$6,500 if 50 or older).
- c. If both spouses made contributions to an IRA but only a portion of the contribution is deductible on the federal return, the amount of the IRA deduction that is allowed for federal income tax purposes must be allocated between the spouses in the ratio of the IRA contribution made by each spouse to the total IRA contribution made by both spouses.
- d. For Keogh Plans, SEPs, SIMPLE, or Qualified Plans, each spouse must claim his or her individual contributions.

LINE 17: Deductible Part of Self-employment Tax. Enter the amount of self-employment tax that was deductible on line 27 of your federal 1040 in computing federal adjusted gross income.

MARRIED SEPARATE FILERS: The deduction is allocated in the ratio of self-employment tax paid by each spouse to the total self-employment tax paid.

LINE 18: Health Insurance Deduction. Enter 100% of the amount paid for health and dental insurance premiums paid with post-tax funds. This includes all supplemental health insurance, such as Medicare B supplemental medical insurance and Medicare D voluntary prescription drug insurance program (**not** "Medicare tax withheld" on your W-2), and long-term nursing home coverage. The deduction must be reduced by the amount of any premium reimbursement from Health Reimbursement Arrangements (HRAs). Schedule A may not contain any health insurance premiums which were used as a deduction on line 18.

Note:

- Excess Advance Premium Tax Credit Repayment see Online Expanded Instructions.
- No deduction is available to any individual who paid health insurance premiums on a pretax basis. Health insurance premiums are typically deducted from wages on a pretax basis.

MARRIED SEPARATE FILERS: If both spouses have self-employment income, the deduction for self-employed health insurance must be allocated between the spouses in the ratio of each spouse's self-employment income to the total self-employment income of both spouses. If health insurance premiums are paid directly by one spouse, that spouse will claim the entire deduction.

If both spouses paid through a joint checking account, the deduction is allocated between the spouses in the ratio of each

spouse's net income to the total net income of both spouses. For this net income calculation, do not include line 18, the health insurance deduction. If one spouse is employed and has post-tax health insurance premiums paid through wages, that spouse will claim the entire deduction. If both spouses pay post-tax health insurance premiums through their wages, each spouse will claim what each spouse paid.

LINE 19: Penalty on Early Withdrawal of Savings. Enter the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

MARRIED SEPARATE FILERS: Divide the penalty amount between spouses based upon registered ownership of the time deposit.

LINE 20: Alimony Paid. Enter the amount of alimony payments or separate maintenance payments that were deductible on your federal tax return.

MARRIED SEPARATE FILERS: Only the spouse liable for these payments can deduct the alimony paid.

LINE 21. Pension/Retirement Income Exclusion. If you or your spouse receive a pension, annuity, self-employed retirement plan, deferred compensation, IRA distribution, or other retirement plan benefits, you may be eligible to exclude from Iowa income part or all of the retirement income that is taxable on your federal return. Social Security benefits and military retirement pay are **not** included. The exclusion can be up to \$6,000 for individuals who file status 1, 5, or 6 and up to \$12,000 for married taxpayers who file status 2, 3, or 4. To take this exclusion the income recipient must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2016, or
- b. disabled, or
- c. a surviving spouse or a survivor having an insurable interest in an individual who would have qualified for the exclusion in 2016 on the basis of age or disability.

MARRIED SEPARATE FILERS: If both spouses have pension income, and both meet the eligibility requirements, the exclusion of up to \$12,000 is prorated between them in the ratio that each spouse's pension relates to the total pension received by both spouses. If only one spouse has pension income and meets the eligibility requirements, that spouse takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives no exclusion.

LINE 22. Moving Expense Deduction. Enter the deduction for moving expenses incurred in 2015. Include a copy of federal form 3903.

MARRIED SEPARATE FILERS: This deduction must be divided between spouses based on earned income received after their move. If one spouse can show that the move was made for that spouse, that spouse is entitled to the entire deduction.

LINE 23. Iowa Capital Gain Deduction - for certain business/farm assets ONLY. You must complete and include an IA 100 with your return to claim the Iowa Capital Gain Deduction. Gains on the sale of stocks or bonds **do not generally qualify** for the capital gain deduction. Capital gains from the sale of investment property **do not qualify** for the capital gain deduction, even if sold to lineal descendants of the owners of the property. Non-farm rental property may qualify. In addition to the instructions and guidance found in the IA 100, flowcharts to assist in determining if a gain qualifies are found in the Online Expanded Instructions.

MARRIED SEPARATE FILERS: Divide the capital gain deduction based on ownership of the asset.

- a. Jointly held: Divide equally between spouses.
- b. If other than jointly held: Divide between spouses based on percentage of ownership.

LINE 24. Other Adjustments. Enter the total of other allowable adjustments as listed below. Include an explanation for each adjustment.

- a. Accrual method
- b. Active Duty Military Pay included in line 15 Gross Income (see Online Expanded Instructions)
- c. Alternative motor vehicle deduction of \$2,000 for those completing federal form 8910 (Alternative Motor Vehicle Credit)
- d. Capital gain from installment sales reported on the 2001 Iowa return using the accrual method.
- e. Capital or ordinary gain from involuntary conversion related to eminent domain
- f. Claim of Right Deduction may be taken on line 24, or you can calculate the tax reduction as a credit claimed on line 62, but not both
- g. College Savings Iowa or Iowa Advisor 529 Plan, up to \$3,188 per beneficiary
- h. Disability income exclusion, include IA 2440
- i. Domestic production activities deduction, see federal return
- j. Reserved for future use
- k. Employer Social Security credit from federal return
- l. Federal alcohol and cellulosic biofuel fuels credit from federal return
- m. Foreign-earned income exclusion and/or foreign housing deduction from federal return
- n. Gains or losses from distressed sale transactions
- o. Health savings account deduction from federal return
- p. Injured veterans program, contributions to (do not put on IA Sch. A)
- q. Injured veterans program, (only grants from)
- r. In-home health care
- s. Iowa Veterans Trust Fund
- t. Military exemptions, not already excluded (see Online Expanded Instructions)
- u. Net operating loss, Iowa
- v. Organ transplant expenses
- w. Partnership income and/or S corporation income: Modifications that decreased the income
- x. Segal AmeriCorps Education Award Payments
- y. Speculative shell buildings
- z. Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18
- aa. Victim compensation awards
- bb. Wages paid to certain individuals
- cc. Work Opportunity Credit from federal return
- dd. Other federal adjustments prior to the calculation of federal 1040 line 38 (federal AGI) not already taken on the IA 1040
- ee. RESERVED FOR FUTURE USE
- ff. RESERVED FOR FUTURE USE
- gg. Nonresident Electric Utility Worker Training and Emergency Response Work Reciprocity (see Online Expanded Instructions).
- hh. Rapid Response to State Disasters
- ii. Iowa ABLE savings plan trust, up to \$3,188 per beneficiary

MARRIED SEPARATE FILERS: When the adjustment is attributable to a specific spouse, it is taken by that spouse. When the adjustment is not attributable to any one spouse, it must be prorated based on the net income amounts on line 26. Calculate through line 26 as if the adjustment in question were excluded. If the adjustment is attributable to a dependent, such as the student loan interest deduction, it is prorated based on net income before the adjustment in question.

LINE 26. Net Income.

The following income must be included when determining if you are eligible for an exemption from tax:

- a. The incomes of both spouses must be combined to determine if you meet this exemption from tax.
- b. The amount of any pension exclusion that is taken on IA 1040, line 21.
- c. Any Reportable Social Security amount from IA 1040, step 4.
- d. Any amount of lump-sum distribution separately taxed on federal form 4972.
- e. Any net operating loss carryover.

FILING STATUS 1, SINGLE: If you are using filing status 1 (single), you are exempt from Iowa tax if you meet either of the following conditions:

- a. Your net income from all sources, line 26, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return. (\$24,000 if you are 65 or older on 12/31/16)
- b. Your net income from all sources, line 26, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

ALL OTHER FILING STATUSES: If you are filing jointly, separate on a combined return, head of household, or qualifying widow(er), you are exempt from Iowa tax if your net income from all sources, line 26, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return. (\$32,000 if you or your spouse was 65 or older on 12/31/16)

QUALIFICATIONS FOR EXEMPTION FROM TAX: If you qualify for the low income exemption as explained above, enter the words "low income exemption" in the area to the left of your net income figure on line 26. Enter zero on line 55 and complete the remainder of the return.

MARRIED SEPARATE FILERS: Married taxpayers filing separate combined or separate returns must use the combined income of both spouses in determining eligibility for exemption from tax. If either spouse has a net operating loss that is carried back or forward, then the other spouse cannot use the low income exemption. If the spouse with the net operating loss chooses not to carry the loss back or forward, then the other can claim the low income exemption. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

Nonresidents and Part-year Residents: In addition to the exemption provisions above, if you were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000 (see note below) you are exempt from Iowa tax. To review instructions for "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If you had Iowa taxes withheld and are requesting a refund, or choose to file an Iowa return even though you aren't required to do so, you must complete the entire IA 1040 and the entire IA 126.

NOTE: If you were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa alternative minimum tax (even if Iowa-source income is less than \$1,000), you are required to file an Iowa return reporting the lump-sum and/or alternative minimum tax even if you have no regular Iowa income tax liability.

STEP 7 FEDERAL TAX ADDITION AND DEDUCTION

LINE 27. Federal Income Tax Refund/Overpayment

Received in 2016. To find out the amount of your federal refund, contact the IRS at 1-800-829-1040 or www.irs.gov. If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2016, the amount should be claimed as 2016 estimated tax paid on line 32. The total overpayment is reported on line 27. Any portion of the federal refund received due to the fuel tax credit must be reported on the Iowa return. Report any federal income tax refund received in 2016 for tax year 2015 or any other years that were amended or filed late.

Do not include in the federal refund the following situations (See Online Expanded Instructions):

- Do not include federal refundable credits such as earned income tax credit, additional child tax credit, refundable education credit, or net premium tax credit.
- You are filing an Iowa return for 2016 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2016 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

MARRIED SEPARATE FILERS: If the refund received in 2016 was from a jointly-filed federal return, it must be divided between the spouses in the ratio of the spouses' Iowa net incomes in the year for which the refund was issued.

LINE 28. Self-employment/Household Employment Taxes.

If any part of the federal tax payments on lines 31, 32, or 33 include self-employment tax, federal household employment taxes, or other additional federal taxes, then those federal taxes must be added back on line 28. See the Online Expanded Instructions.

STEP 8 ITEMIZED OR STANDARD DEDUCTION

You may itemize deductions or claim the Iowa standard deduction, whichever is larger. You may itemize deductions on your Iowa return even if you did not itemize deductions on your federal return. You must complete the Iowa Schedule A to itemize deductions on the Iowa return.

MARRIED SEPARATE FILERS: If one spouse uses the itemized deduction, then both spouses must use the itemized deduction, even if separate Iowa returns are filed. Itemized deductions must be divided between spouses in the ratio of their respective net incomes.

LINE 37. Itemized or Standard Deduction: Mark the correct box to show the deduction method used.

STANDARD: Tax year 2016, standard deduction is:

Filing Status 1:	\$1,970
Filing Status 3 or 4:	\$1,970 for each spouse
Filing Status 2, 5, or 6:	\$4,860

Itemized Deductions:

- Taxpayers with the **mortgage interest credit deduction** can claim on their Iowa return a deduction on line 9b of Schedule A for all home mortgage interest paid in the tax year and not just the home mortgage interest that was deducted on the federal Schedule A.
- **School Tuition Organization, Charitable Conservation Tax Credit Contributions, and Endow Iowa Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 52 of the IA 1040.
- **Injured Veterans Program Contributions:** These contributions do not qualify as itemized deductions but can be taken on line 24.
- **Health Insurance Premiums:** Do not include as an itemized deduction any health insurance premiums shown on line 18 of the IA 1040.
- **Vehicle Registration Fee Deduction.** If you itemize deductions, a portion of the annual automobile registration fee you paid in 2016 may be deducted as personal property tax on your Iowa Schedule A, line 6.
- This deduction is for annual registration fees paid based on the value of qualifying automobiles and multipurpose vehicles. Multipurpose vehicles are defined as motor vehicles designed to

MARRIED SEPARATE FILERS: Each spouse must claim only one's own self-employment tax. Household employment taxes are divided between spouses in the ratio of their respective net incomes.

LINE 31. Federal Tax Withheld. Enter the amount listed in the box labeled "federal income tax withheld" on the W-2 or 1099 form(s) that you received.

MARRIED SEPARATE FILERS: Each spouse may claim only one's own federal income tax withheld from wages.

LINE 32. Federal Estimated Tax Payments Made in 2016. Enter the federal estimated income tax payments made in 2016. Include any credit applied from your 2015 federal income tax overpayment. Federal tax includes the net investment income tax on Federal Form 8960. Federal tax does not include the additional Medicare tax on Federal Form 8959 and does not include the Shared Responsibility Payment reported on line 61 of the federal 1040 return.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2015 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2016 tax year.

LINE 33. Additional Federal Tax Paid in 2016.

a. Enter the amount of additional federal income tax paid during 2016 for tax year 2015 and any other years before 2016. The amount of additional federal income tax paid is deductible only if Iowa income tax returns were required to be filed for the year for which the additional federal income tax was paid. Include only the actual federal tax payments made in 2016, but do not include penalties and interest.

MARRIED SEPARATE FILERS: The additional federal tax paid must be divided between the spouses in the ratio of the spouses' Iowa net incomes for the prior years for which they paid additional federal income tax.

b. FICA payments in excess of \$7,347.00 for Social Security tax for each person and the fuel tax credit from the 2016 federal return can be deducted as a federal tax payment on line 33.

carry not more than 10 people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code section 321.1(44)]. Annual registration fees on the following vehicles are **not** deductible: pickups (model year 2009 or older), motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See Online Expanded Instructions for additional details, including information about model year 2010 and newer pickups.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2016 for qualifying automobiles and multipurpose vehicles (model year 2006 or newer).

Line 37 Vehicle Registration Deduction Worksheet

1. Enter the actual annual registration fee paid 1. _____
2. Take the weight of your vehicle and divide it by 250. The weight is found on your registration 2. _____
3. Subtract line 2 from line 1. This is the deductible amount for line 37 3. _____

Older Vehicles: For qualifying automobiles and multipurpose vehicles (model year 2005 or older) the deductible amount is 60% of the registration fees paid in 2016.

Iowa Itemized Deduction Worksheet form IA 104 must be used if your federal AGI is more than \$311,300 for married filers (\$155,650 for married taxpayers filing separate returns) or qualified widow(er), \$285,350 for head of household filers and \$259,400 for single filers.

Other Deductions (line 27 of IA Schedule A)

a. Expenses Incurred for Care of a Disabled Relative: Expenses, not to exceed \$5,000, incurred in caring for a disabled relative in your home may be deducted. The expenses must be for the care of a person who is your grandchild, child, parent, or grandparent. The disabled person must be unable, by reason of physical or mental disability, to live independently and must be receiving or be eligible to receive medical assistance benefits under Title 19 of the U.S. Social Security Act. Only expenses that are not reimbursed can be claimed. An itemized list of expenses must be included with the return. Items may include food, clothing, medical expenses not otherwise deductible, and transportation. The following expenses cannot be included: rent, mortgage payments, interest, utilities, house insurance, and taxes. A statement from a qualified physician certifying that the person with the disability is unable to live independently must be submitted with the return the first year the deduction is taken and every third year thereafter.

MARRIED SEPARATE FILERS: The total deduction claimed by both spouses for each relative with a disability may not exceed \$5,000.

b. Adoption Expenses: If you adopted a child during the tax year, you may be eligible to deduct a portion of the adoption expenses you paid in 2016. This deduction is taken in the year you paid the expenses even if the child is not placed in your home that year. Costs relating to the child's birth, any necessary fees, and all other costs connected with the adoption procedure are allowed. Include a list of expenses with your return.

Subtract 3% of your total Iowa net income entered on line 26 from the total of qualifying adoption expense. If married, 3% of the combined net income must be subtracted. Only the amount which exceeds 3% of your total Iowa net income may be deducted.

NOTE: Taxpayer claiming adoption expenses on line 27 of the Schedule A must exclude those expenses eligible for the Adoption Tax Credit in calculating the deduction.

c. Mileage Deduction for Charitable Purposes: Iowa allows you an additional deduction for automobile mileage driven for charitable organizations. Calculate the deduction as follows:

1. Number of miles x 39¢/mile 1._____
2. Less charitable mileage deduction already included as part of line 26, Iowa Schedule A 2._____
3. Equals additional mileage deduction for charitable purposes 3._____

STEP 9 TAX CALCULATION**LINE 39. Tax from Tables or Alternate Tax.**

Tax from Tables: Visit the Department website for the tax tables. **Alternate Tax Calculation:** For filing statuses 2, 3, 4, 5, and 6. If the combination of your net income from line 26 PLUS any pension exclusion taken on line 21 and reportable social security benefits from step 4 of the IA 1040 exceeds \$13,500 (\$32,000 if you or your spouse was 65 or older on 12/31/16), you are required to file a return but you may owe less tax by completing the worksheet below to compute your tax liability. Enter this alternate tax on line 39 if it is less than the tax from the tax table. This is not available to status 1 filers.

If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be included with the return saying that the spouse with the net operating loss will not carry it back or forward.

1. Enter the total of net income from line 26, pension exclusion from line 21 of the IA 1040 and reportable social security benefits from step 4 of the IA 1040. Filing statuses 3 or 4: Enter combined totals of both spouses. 1._____
2. Enter \$13,500. (\$32,000 if you or your spouse was 65 or older on 12/31/16.)..... 2._____
3. Income subject to alternate tax. Subtract line 2 from line 1. 3._____
4. Multiply line 3 by 8.98% (.0898). 4._____
5. Using the tax tables, determine the tax on the taxable income from line 38 of the IA 1040. Status 3 and 4 filers: Calculate tax separately and combine the amounts 5._____
6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 39, IA 1040. 6._____

MARRIED SEPARATE FILERS (including status 4): Use the combined net incomes of both spouses to compute the alternate tax. (If you are status 4 and do not provide the other spouse's income in Step 2 of the IA 1040, you will not be allowed the alternate tax calculation.) Divide the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses. "Net income" for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and reportable social security benefits from step 4 of the IA 1040.

LINE 40. Iowa Lump-sum Tax. Enter 25% of tax from federal form 4972.

LINE 41. Iowa Alternative Minimum Tax. The Iowa alternative minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which federal alternative minimum tax is imposed. However, you may be subject to Iowa alternative minimum tax even if you have no liability for federal alternative minimum tax. If you had tax preference items and adjustments in 2016, see form IA 6251 for further information.

Nonresidents and Part-year Residents: If you have Iowa-source tax preferences or adjustments, you may be subject to Iowa alternative minimum tax. See form IA 6251.

LINE 44. Tuition and Textbook Credit. Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964.

The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent. Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school do not qualify for the credit.

"Tuition" means any charges for the expense of personnel, buildings, equipment, and materials other than textbooks, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools.

"Textbooks" means books and other instructional materials used in teaching those same subjects. This includes fees, books, and materials for extracurricular activities. Examples of extracurricular activities: sporting events, speech activities, musical or dramatic events, driver's education (if paid to a school), awards banquets, homecoming, prom (purchase of clothing does not qualify), and other school related social events.

For lists of items eligible and not eligible for the credit, see Online Expanded Instructions. (Credit can be claimed only for dependents listed on the return.) Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25).

Example: Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

MARRIED SEPARATE FILERS: This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

LINE 45. Volunteer Firefighter/Volunteer Emergency Medical Services (EMS) Personnel/Reserve Peace Officer Tax Credit.

A tax credit of up to \$100 is available for volunteer firefighters, volunteer EMS personnel, or state certified reserve peace officers. A volunteer firefighter must be an active member of an organized volunteer fire department in Iowa who has met minimum training standards. Volunteer EMS personnel must be individuals trained to provide emergency medical care, who are certified as first responders, and have been issued certificates by the Iowa Department of Public Health. A reserve peace officer must meet the minimum state training standards established by the Iowa Law Enforcement Academy. The tax credit equals \$100 if the volunteer served for all of 2016. If the volunteer did not serve during all of 2016, the \$100 credit is prorated based on the number of months the volunteer served, rounded to the nearest dollar. If an individual serves in more than one capacity, the credit is limited to \$100 in total.

LINE 48. Credit for Nonresident or Part-year Resident. Enter the amount of your nonresident/part-year resident tax credit from Schedule IA 126, line 33. IA 126 instructions begin on page 8.

Examples are available in the Online Expanded Instructions. You may owe less tax by using filing status 3 or 4. A copy of Schedule IA 126 and a copy of your federal return must be included.

LINE 50. Out-of-state Tax Credit. All income an Iowa resident earns is taxable to Iowa to the same extent that it is taxable on the federal return even if the income was earned in another state or

LINE 59. Iowa Fuel Tax Credit. Enter the amount of Iowa Fuel Tax Credit from Schedule IA 4136. The federal Schedule 4136 cannot be used. The Iowa credit does **not** apply to fuel used in on-road vehicles or pleasure boats. If you have an Iowa Fuel Tax Refund Permit Number and have claimed any refunds during the tax year, do **not** claim any credit on this line.

LINE 60. Child and Dependent Care Credit OR Early Childhood Development Credit. Only one of these credits may be taken. Only taxpayers with a net income of less than \$45,000 are eligible to take one of these credits. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

If you are choosing the Child and Dependent Care Credit, use the following worksheet to calculate the credit.

1. Enter the amount from line 9 of federal form 2441..... 1._____
2. If total of line 26 of the IA 1040, columns A and B is:.

Less than \$10,000 enter 75%
\$10,000 - \$19,999 enter 65%
\$20,000 - \$24,999 enter 55%
\$25,000 - \$34,999 enter 50%
\$35,000 - \$39,999 enter 40%
\$40,000 - \$44,999 enter 30%
\$45,000 and over enter 0%

Enter % here..... 2._____

3. Credit. Multiply line 1 by the percentage on line 2. Enter results here. Also enter on IA 1040, line 60..... 3._____

Nonresidents and Part-year Residents: The Child and Dependent Care Credit must be adjusted using the following formula: Iowa net income, IA126 line 26 ÷ All-source net income of you and spouse, IA 1040 line 26 (The ratio cannot exceed 100%) X Line 3 credit above = Credit on line 60

Or

If you are choosing the Early Childhood Development Credit, you may take the credit equal to 25% of the first \$1,000 of qualifying expenses paid in 2016 for each dependent from the ages of three through five.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in IA Code section 237A.1
- Books that improve child development, such as textbooks, music and art books, teacher's editions, and reading books

foreign country. If another state or foreign country taxes that same income, then the Iowa resident may be able to claim the Out-of-state Tax Credit by completing the IA 130 schedule. Examples are available in the Online Expanded Instructions.

LINE 52. Other Nonrefundable Iowa Credits. Enter the total of the credits from Part I of the IA 148 Tax Credits Schedule. See the IA 148 Instructions for the list of credits. You must include the IA 148 with the IA 1040.

LINE 54. School District Surtax/EMS Surtax. Multiply the amount on line 53 by the surtax rate and enter the result. The applicable school district is the one in which you resided on the last day of the tax year, not necessarily the district where your children attend school. Taxpayers without children, or without children in public school, are still subject to this tax. Surtax rates are listed on the Department website. The name of your school district may be found on your voter registration card.

LINE 57. Contributions. Enter your voluntary contributions to any of the checkoffs in boxes 57a, 57b, 57c, and 57d. Please note that you may contribute to any of the checkoffs regardless of whether you are entitled to a refund or owe additional taxes, but your contribution will reduce your refund or add to the amount you owe. Your contribution this year will qualify as a charitable contribution on next year's return if the return is filed during the calendar year. If you file an amended return, you cannot change your contribution.

MARRIED SEPARATE FILERS: Married couples filing separately on a combined return (filing status 3) must enter their combined checkoff amounts in the appropriate box(es) if both choose to contribute.

STEP 10 CREDITS

- Instructional materials required to be used in a lesson activity, such as paper, notebooks, pencils, and art supplies
- Lesson plans and curricula
- Child development and educational activities outside the home, such as drama, art, music and museum activities, and the entrance fees for such activities

Early childhood development expenses that do not qualify include:

- Food, lodging, or membership fees relating to child development and educational activities outside the home
- Services, materials, or activities for the teaching of religious tenets, doctrines, or worship, if the purpose of these expenses is to instill those tenets, doctrines, or worship

MARRIED SEPARATE FILERS: In computing the credit, the combined net income of both spouses must be used. The credit must be divided between spouses in the ratio of each spouse's net income to their combined net income.

LINE 61. Iowa Earned Income Tax Credit (EITC). Enter 15.0% (0.15) of the federal EITC claimed on your federal return.

Nonresidents and Part-year Residents: The Iowa EITC must be adjusted using the following formula:

Iowa net income, IA126 line 26 ÷ All-source net income of you and spouse, IA 1040 line 26 (The ratio cannot exceed 100%) X Iowa EITC = Credit on line 61.

MARRIED SEPARATE FILERS: The Iowa EITC must be divided between spouses in the ratio of each spouse's earned income to total earned income. Earned income includes wages, salaries, tips, or other compensation, and net earnings from self-employment.

LINE 62. Other Refundable Credits. Enter the total of other credits from Part II, IA 148 Tax Credits Schedule. See the IA 148 Instructions for a list of credits. Include the IA 148 with the IA 1040.

LINE 65. Taxpayers Trust Fund Tax Credit. The taxpayers trust fund tax credit for 2016 is \$0 . This line is reserved for future years.

LINE 66. Iowa Income Tax Withheld. Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

LINE 67. Estimated and Voucher Payments. Enter the total amount of 2016 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2017 and any payments made with the IA 1040V Payment Voucher for 2016. Also include any amount applied to your 2016 Iowa estimated tax from line 71 of your 2015 Iowa income tax return.

STEP 11 REFUND OR AMOUNT DUE

LINE 74. Penalty for Underpayment of Estimated Tax:

If you are required to make estimated tax payments but fail to make the payments, you are subject to a penalty in addition to any tax you may owe. The penalty is determined in the same way as for federal purposes. Consequently, you must include your Iowa income, lump-sum, and Iowa alternative minimum taxes when calculating the penalty for underpayment of estimated tax.

If you are subject to this penalty, complete IA 2210 or IA 2210S (IA 2210F for farmers and fishers), enter the penalty on this line, and include a copy with your return. If you choose to use the annualized method of computing the penalty, include a copy of the IA 2210 Schedule AI with your tax return.

If you are due a refund, subtract the penalty amount from the overpayment you show on line 71 or line 72.

Line 75. Penalty and Interest.

Iowa does not follow the federal extension guidelines.

75a Note: Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency:

A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

Penalty for Willful Failure to File: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

75b. Interest must be added to delinquent tax. Interest is added at a rate of 0.4% per month beginning on the day after the due date of the return and accrues each month until paid in full.

LINE 76. You have four options to pay the amount due.

• Direct debit payment with the income tax return,

• ePay (direct debit) at <https://tax.iowa.gov/>,

• Credit/debit card, or

• Mail a check/money order with an IA 1040V Payment Voucher from our website, payable to Treasurer, State of Iowa.

Do not make payments of less than one dollar. See the Online Expanded Instructions for more information.

STEP 12 POLITICAL CHECKOFF

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign \$1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. Each spouse may assign \$1.50 to the party of choice regardless of the filing status of the return.

STEP 13 SIGNATURE

Refunds are not issued if returns are not signed. If you and your spouse file a joint or combined return, both of you must sign. Deceased Taxpayer: If your spouse died and you are filing a joint or combined return, write on the deceased's signature line "Filing as a surviving spouse," check the box, and enter the date of death. Also, enclose any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

2016 INSTRUCTIONS FOR SCHEDULE IA 126

Who must file?

Complete this form if you are a nonresident of Iowa with income from Iowa sources, or you are a part-year Iowa resident.

Iowa and Illinois reciprocal agreement

Any wages or salaries earned by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries earned by an Illinois resident working in Iowa are taxable only to Illinois and not to Iowa. Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: self-employment/business income, gambling winnings and unemployment compensation from Iowa sources.

Instructions

Include this form and a copy of your federal return with your IA 1040. Report only Iowa-source income on the IA 126.

When using filing status 3 (married filing separately on the combined return) on your IA 1040, use both columns A and B and divide your Iowa income between spouses using the instructions given for the corresponding line on the IA 1040 for married separate filers. All other filing statuses use column A only.

You will need to complete the IA 1040 lines 1-47 before you can complete the IA 126. The IA 1040 must be completed using **all-source income**. Nonresidents and part-year residents of Iowa will use the IA 126 to figure their **Iowa-source income**. The credit from this form is used to reduce total tax on the IA 1040. Include copy of federal return.

NOTE: The Iowa income percentage is rounded to the nearest tenth of a percent.

For part-year Iowa residents, Iowa net income includes all income received while living in Iowa plus any Iowa-source income received while a nonresident.

For nonresidents, Iowa net income will include all income from Iowa sources. Complete lines 1-26 of the IA 126 using only income from Iowa sources. Enter the amount of credit from line 33, IA 126, on line 48, IA 1040.

Line 1: Wages, salaries, tips, ETC.

Part-year residents: Include all W-2 income earned or received while an Iowa resident, even if it was earned in another state, and any income for services performed in Iowa while a nonresident of the state. If it was earned in another state, you may also need to fill out the IA 130 if you pay tax to the other state. You will need to check with that state for their filing requirements.

Nonresidents: Report only Iowa-source income. If the portion of employee compensation earned in Iowa by a nonresident is not reported separately, allocate the compensation based upon the number of days worked in Iowa to total work days.

Line 2: Taxable interest income.

Part-year residents: Report all interest shown on the IA 1040 which accrued while an Iowa resident and any interest received while a nonresident which was derived from a trade, business, or profession carried on within Iowa.

Nonresidents: Report only the interest derived from an Iowa trade, business, or profession.

Line 3: Dividend income.

Part-year residents: Report all dividends received while an Iowa resident and any dividends derived from an Iowa trade, business, or profession while a nonresident.

Nonresidents: Report the dividends derived from an Iowa trade, business, or profession.

Line 4: Alimony received.

Part-year residents: Report all alimony or separate maintenance payments received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

Line 5: Business income or (loss).

Part-year residents: Report all federal Schedule C or C-EZ income earned while an Iowa resident and any portion of business income or loss earned while a nonresident attributable to a business conducted in Iowa.

Nonresidents: Report the portion of business income or loss attributable to business conducted in Iowa. Include a supporting schedule showing Iowa gross receipts divided by total gross receipts; multiply this ratio times the total net income from federal Schedule C or C-EZ. A sale is considered an Iowa sale if goods are

delivered or shipped to a point within the state regardless of Freight on Board (F.O.B.) point.

Line 6: Capital gain or (loss).

Part-year residents: Include 100% of the capital gain or loss from assets sold while an Iowa resident. In addition, capital gain or loss from assets sold while a nonresident of Iowa should be reported on the basis of the instructions for nonresidents that follow.

Nonresidents: Include in Iowa income 100% of capital gain or loss from the following:

- a. Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- b. Sales of intangible personal property if the taxpayer's commercial domicile is in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

Line 7: Other gains or (losses).

Part-year residents: Report 100% of gains or losses from assets sold or exchanged while an Iowa resident and any gains or losses from federal form 4797 while a nonresident if the property was located in Iowa at the time of sale or exchange.

Nonresidents: Report any gains or losses from federal form 4797 if the property was located in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

Line 8: Taxable IRA distributions.

Part-year residents: Report any taxable IRA distributions received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

Line 9: Taxable pensions and annuities.

Pension income is taxable to the state you live in when you receive it.

Part-year residents: Report any pension and annuity income reported on line 9 of the IA 1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

Line 10: Rents, royalties, partnerships, estates, trusts, etc.

Part-year residents: Report all income shown on federal Schedule E which was earned or received while an Iowa resident and all rents and royalties from Iowa sources and partnerships or S corporation income earned or received while a nonresident.

Nonresidents: Report all rents and royalties from Iowa sources and all Iowa partnership or S corporation income. See line 5 of this section for instructions.

Line 11: Farm income or (loss).

Part-year residents: Report all net farm income earned or received while an Iowa resident. Also report all net income from Iowa farm activities while a nonresident using the instructions for nonresidents given below.

Nonresidents: Report the total net income from Iowa farm activities. If farm activities were conducted both within and without Iowa, provide a separate schedule showing allocation of the income and expenses to Iowa.

Line 12: Unemployment compensation.

Part-year residents: Report all unemployment benefits received while an Iowa resident and those benefits received the rest of the year that relate to past employment in Iowa.

Nonresidents: Report the unemployment benefits that relate to employment in Iowa. If the unemployment benefits relate to employment in Iowa and employment in another state, report the benefits to Iowa in the ratio of Iowa salaries and wages to total salaries and wages.

Line 13: Gambling winnings.

Part-year residents: Report any gambling winnings on line 13 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident.

Nonresidents: Report all gambling winnings from Iowa sources.

Line 14: Other income.

Part-year residents: Report any income on line 14 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident. This includes the bonus depreciation and section 179 adjustment attributable to Iowa from the IA 4562A.

Nonresidents: Report all other income from Iowa sources.

Line 16: Payments to an IRA, KEOGH, or SEP.

Part-year residents: Deduct payments made to an IRA, Keogh, or SEP plan while an Iowa resident.

Nonresidents: Deduct payments made to an IRA, Keogh, or SEP plan in the ratio of Iowa earned income to total earned income.

Line 17: Deductible part of self-employment tax.

Part-year residents: Deduct the portion of the self-employment tax that is attributable to the self-employment income earned while an Iowa resident.

Nonresidents: Deduct the portion of the amount allowed on your federal return in the ratio of your Iowa self-employment income to your total self-employment income.

Line 18: Health insurance deduction.

Part-year residents:

- a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual while an Iowa resident.
- b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis while an Iowa resident.
- c. Paid direct by taxpayer. Enter 100% of the health insurance premiums that you paid while an Iowa resident.

Nonresidents:

- a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual in the ratio of Iowa self-employment income to total self-employment income.
- b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis in the ratio of Iowa wages to total wages.
- c. Paid direct by taxpayer. Multiply the health insurance premiums that you paid by the ratio of your Iowa-source net income on line 26 of the IA 126 to total net income on line 26 of the IA 1040. For this net income calculation, do not include line 18, the health insurance deduction in the above-referenced net income amounts.

Line 19: Penalty on early withdrawal of savings.

Part-year residents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity while an Iowa resident or what was derived from an Iowa trade, business, or profession.

Nonresidents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity that was derived from an Iowa trade, business, or profession.

Line 20: Alimony paid.

Part-year residents: Deduct alimony paid while an Iowa resident.

Nonresidents: Deduct alimony paid in the ratio of Iowa gross income to total gross income.

Line 21: Pension/retirement income exclusion.

Part-year residents: If you qualify for this exclusion on the IA 1040, you may exclude the amount of taxable retirement income received **while an Iowa resident**, up to a maximum of \$6,000 (if filing status 1, 5, or 6) or \$12,000 (if filing status 2, 3, or 4).

Nonresidents: Iowa-source retirement income received by a nonresident is not taxable to Iowa. Therefore, you do not qualify to take this exclusion. Do not enter anything on this line.

Line 22: Moving expenses.

Part-year residents who moved **into** Iowa can enter any unreimbursed moving expenses from line 22 of the IA 1040 that relate to the move to Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

Nonresidents: Do not enter anything on this line.

Line 23: Iowa capital gain deduction.

Enter 100% of qualifying capital gains attributable to Iowa sources.

Line 24: Other adjustments.

Deduct miscellaneous adjustments to income in the same ratio as the income to which the adjustment relates was allocated to Iowa.

Line 26: Iowa net income.

Subtract line 25 from line 15 and enter the difference on this line. If line 26 is \$1,000 or more or if you are subject to Iowa lump-sum or if you are subject to alternative minimum tax, complete lines 27 through 33. If line 26 is less than \$1,000

and you are not subject to Iowa lump-sum or alternative minimum tax, you are not required to file an Iowa income tax return. Married taxpayers must combine their Iowa income amounts for purposes of the \$1,000 filing threshold. If you had Iowa tax withheld and you are requesting a refund, or you choose to file an Iowa return even if you aren't required to do so, put 100% on line 29, complete the remainder of the schedule, and put the credit amount on line 48 of the IA 1040.

2016 INSTRUCTIONS FOR SCHEDULE IA 130**Who may use this form?**

Only Iowa residents or part-year residents with a tax liability in another state, local jurisdiction or foreign country may reduce their Iowa tax liability by claiming an out-of-state tax credit.

Part-year residents of Iowa may claim this credit only if any income earned while an Iowa resident was also taxed by another state, local jurisdiction, or foreign country. Nonresidents of Iowa may NOT claim this credit. Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa and not taxed by Iowa may NOT claim an out-of-state credit on this income.

Instructions

The tax imposed, line 6, is income as calculated from the tax formula / tables on the other state, local jurisdiction, or foreign country's tax return, less any non-refundable credits. Do not reduce this figure by the refundable credits, tax withheld or

estimated tax payment made to the other state, local jurisdiction, or foreign country.

Complete a separate IA 130 for each state, local jurisdiction or foreign country. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies. The credit or portion of the credit must not exceed the amount of the Iowa tax imposed on the same income that was taxed by the other state or foreign country. Individuals using filing status 3 must complete a separate form IA 130 for each spouse.

When filing your IA 1040 include all IA130 schedules, the income tax return filed with the other state or local jurisdiction, and Federal form 1116, Foreign Tax Credit, if you are claiming taxes paid to a foreign country and it is required with your federal return.

For additional information or if you were assessed an alternative minimum tax or a special tax on a lump-sum distribution by another state, see our Expanded Instructions on the Department's Website (<https://tax.iowa.gov>).

COMMON FILING ISSUES**Estimated Payments**

Make sure the estimated payments claimed on the return match what was paid. If necessary, the taxpayer or representative with a power of attorney from the taxpayer can call the Department to verify the payments on file.

Federal Income Tax Refund

If you received a federal income tax refund in 2016, you must report the amount on line 27 of the IA 1040. It must be reported even if you used the standard deduction on the prior year's Iowa return. The federal refund must be included on this line because you benefited from being able to deduct federal taxes on the prior year's Iowa return, which reduced your Iowa taxable income for that year. The amount reported on line 27 of the IA 1040 should not exceed the total amount of any federal tax deduction taken on the prior year(s) Iowa return.

Signature & Attachments

If the return is filed on paper, be certain it is signed. Also include W-2s, 1099s, and a copy of the federal return when filing on paper.

FRAUD AND IDENTITY THEFT**Be Fraud Aware**

State and Federal law imposes severe criminal and monetary penalties for identity theft and fraudulent reporting.

You can now report fraud on our website: <https://tax.iowa.gov> keyword: Fraud



You may owe less tax by completing the worksheet below. All filing statuses except filing status 1, Single, may qualify for the Iowa alternate tax calculation. Single taxpayers may be eligible for the Iowa income tax reduction; see Iowa Income Tax Reduction Worksheet.

Special instructions for filing status 3, Married Filing Separately on a Combined Return, and filing status 4, Married Filing Separate Returns:

- Use the combined net incomes of both spouses to compute the alternate tax.
- Prorate the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses.

“Net income” for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and Reportable Social Security benefits shown on Step 4 of the IA 1040.

- Net Operating Loss: If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be included with the return saying that the spouse with the net operating loss will not carry it back or forward.

1. Enter:

- Net income from line 26, IA 1040 a. _____
- Pension exclusion from line 21, IA 1040 b. _____
- Reportable Social Security benefits from Step 4 of the IA 1040 c. _____
- Lump Sum Tax distributions of taxable income reported on federal form 4972 line 8 d. _____

Total: Add a, b, c and d..... 1. _____

- Enter \$13,500 (\$32,000 if you or your spouse was 65 or older on 12/31/16) 2. _____
- Income subject to alternate tax calculation. Subtract line 2 from line 1 3. _____
- Multiply line 3 by 8.98% (.0898) 4. _____
- Using the tax tables, determine the tax on the taxable income from line 3 of the IA1040. (Status 3 and 4 filers: Calculate tax separately and combine the amounts) 5. _____
- Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 39, IA1040 6. _____



This deduction is subject to review by the Iowa Department of Revenue.

Should the Department request it, the information below will be needed in order to verify whether you qualify for the deduction on line 23 of the IA1040. Other information, in addition to that shown on this checklist, may also be required in some situations.

Gains from the sale of stocks or bonds do not qualify for the deduction, with the following exception: effective with tax year 2012, 50% of the gain from the sale/exchange of employer securities of an Iowa corporation to a qualified Iowa employee stock ownership plan (ESOP) may be eligible for the Iowa capital gain deduction. To be eligible, the Iowa ESOP must own at least 30% of all outstanding employer securities issued by the Iowa Corporation after completion of the transaction.

Location of property: _____

Intended use of property: _____

Actual use of property: _____

Acquisition date: _____ How acquired: _____

Date of sale: _____ Term of sale (completed sale or installment sale): _____

Purchaser: _____

Purchaser's relationship to owner (if any): _____

Part 1: Material participation test for sale of real property or sale of business. Taxpayer must meet at least one of the following to qualify (check all that apply):

Detailed records should be kept by the taxpayer (on as close to a daily basis as possible) because the burden of proof is on the taxpayer to demonstrate material participation. Submit a copy of your records.

- Taxpayer participates more than 500 hours in the tax year.
- Taxpayer participation constitutes all the participation in the business.
- Taxpayer participates more than 100 hours in the tax year and no one else participates more.
- Taxpayer participates in two or more businesses, excluding rental business, and participates more than 500 hours in all businesses, or more than 100 hours in each business.
- Taxpayer participates in 5 of the last 10 years.
- Taxpayer participates in personal service activity for at least 3 years.
- Taxpayer participates more than 100 hours and based on the facts and circumstances, participates on a regular, continuous, and substantial basis.

Iowa Capital Gain Deduction Worksheet pg. 2

Part 2: Sale of Farmland

1. Are you a retired farmer? Yes No

If yes, provide the date you began receiving Social Security old-age benefits: _____

2. Are you a disabled farmer? Yes No

If yes, provide the date your disability began: _____

3. Are you a surviving spouse of a farmer? Yes No

If yes, were you retired on the date of your spouse's death? Yes No

4. How was farm real estate operated? (check one)

By taxpayer Cash rent Crop Share

If crop share, was the income reported on federal form 4835? Yes No

If crop share, was the income subject to self-employment tax? Yes No

Part 3: Sale of Business

1. What types of assets were sold? _____

Fair market value of assets sold: _____

2. What types of assets were not sold? _____

Fair market value of assets not sold: \$ _____

3. What were the duties of the owner(s)? _____

4. Was gain reported under IRC section 331 or 338? Yes No

Part 4: Sale of Cattle / Horses and Breeding Livestock

1. Was more than 50% of your gross income from farming or ranching activities? Yes No

2. What types of animals were sold? _____

3. For what purpose were these animals kept? _____

Part 5: Sale of Timber

1. Was gain reported under IRC section 1231? Yes No

Taxpayers using filing status 1, Single, and not claimed as a dependent on another person's Iowa return may owe less tax by using this worksheet.

1. Enter:

- a. Net income from line 26, IA 1040 a. _____
- b. Pension exclusion from line 21, IA 1040 b. _____
- c. Reportable Social Security benefits from Step 4
of the IA 1040 c. _____
- d. Lump Sum Tax distributions of taxable income
reported on federal form 4972 line 8 d. _____

Total. Add a, b, c, and d..... 1. _____

- 2. Enter \$9,000 on this line if you are 64 or younger OR
\$24,000 if you were 65 or older as of 12/31/16..... 2. _____
- 3. Subtract line 2 from line 1 3. _____
- 4. Enter the amount from line 47, IA 1040 4. _____
- 5. Compare lines 3 and 4. Enter the smaller number here. If this number is
different than the one on line 47, IA 1040, substitute this number. Write
"tax reduction" to the left of line 47 5. _____

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
0	150	0	6,050	6,100	89	9,850	9,900	257	13,650	13,700	428	17,450	17,500	655
150	400	1	6,100	6,150	90	9,900	9,950	259	13,700	13,750	430	17,500	17,550	659
400	700	2	6,150	6,200	91	9,950	10,000	261	13,750	13,800	432	17,550	17,600	662
700	950	3	6,200	6,250	93	10,000	10,050	264	13,800	13,850	435	17,600	17,650	665
950	1,250	4	6,250	6,300	95	10,050	10,100	266	13,850	13,900	437	17,650	17,700	668
1,250	1,550	5	6,300	6,350	97	10,100	10,150	268	13,900	13,950	439	17,700	17,750	671
1,550	1,700	6	6,350	6,400	99	10,150	10,200	270	13,950	14,000	441	17,750	17,800	674
1,700	1,800	7	6,400	6,450	102	10,200	10,250	273	14,000	14,050	444	17,800	17,850	677
1,800	1,950	8	6,450	6,500	104	10,250	10,300	275	14,050	14,100	447	17,850	17,900	680
1,950	2,100	9	6,500	6,550	106	10,300	10,350	277	14,100	14,150	450	17,900	17,950	683
2,100	2,250	10	6,550	6,600	108	10,350	10,400	279	14,150	14,200	454	17,950	18,000	686
2,250	2,350	11	6,600	6,650	111	10,400	10,450	282	14,200	14,250	457	18,000	18,050	689
2,350	2,500	12	6,650	6,700	113	10,450	10,500	284	14,250	14,300	460	18,050	18,100	692
2,500	2,650	13	6,700	6,750	115	10,500	10,550	286	14,300	14,350	463	18,100	18,150	695
2,650	2,800	14	6,750	6,800	117	10,550	10,600	288	14,350	14,400	466	18,150	18,200	698
2,800	2,950	15	6,800	6,850	120	10,600	10,650	291	14,400	14,450	469	18,200	18,250	701
2,950	3,050	16	6,850	6,900	122	10,650	10,700	293	14,450	14,500	472	18,250	18,300	704
3,050	3,150	17	6,900	6,950	124	10,700	10,750	295	14,500	14,550	475	18,300	18,350	707
3,150	3,200	18	6,950	7,000	126	10,750	10,800	297	14,550	14,600	478	18,350	18,400	711
3,200	3,250	19	7,000	7,050	129	10,800	10,850	300	14,600	14,650	481	18,400	18,450	714
3,250	3,300	21	7,050	7,100	131	10,850	10,900	302	14,650	14,700	484	18,450	18,500	717
3,300	3,350	22	7,100	7,150	133	10,900	10,950	304	14,700	14,750	487	18,500	18,550	720
3,350	3,400	23	7,150	7,200	135	10,950	11,000	306	14,750	14,800	490	18,550	18,600	723
3,400	3,450	24	7,200	7,250	138	11,000	11,050	309	14,800	14,850	493	18,600	18,650	726
3,450	3,500	26	7,250	7,300	140	11,050	11,100	311	14,850	14,900	496	18,650	18,700	729
3,500	3,550	27	7,300	7,350	142	11,100	11,150	313	14,900	14,950	499	18,700	18,750	732
3,550	3,600	28	7,350	7,400	144	11,150	11,200	315	14,950	15,000	502	18,750	18,800	735
3,600	3,650	29	7,400	7,450	147	11,200	11,250	318	15,000	15,050	506	18,800	18,850	738
3,650	3,700	31	7,450	7,500	149	11,250	11,300	320	15,050	15,100	509	18,850	18,900	741
3,700	3,750	32	7,500	7,550	151	11,300	11,350	322	15,100	15,150	512	18,900	18,950	744
3,750	3,800	33	7,550	7,600	153	11,350	11,400	324	15,150	15,200	515	18,950	19,000	747
3,800	3,850	34	7,600	7,650	156	11,400	11,450	327	15,200	15,250	518	19,000	19,050	750
3,850	3,900	35	7,650	7,700	158	11,450	11,500	329	15,250	15,300	521	19,050	19,100	753
3,900	3,950	37	7,700	7,750	160	11,500	11,550	331	15,300	15,350	524	19,100	19,150	756
3,950	4,000	38	7,750	7,800	162	11,550	11,600	333	15,350	15,400	527	19,150	19,200	760
4,000	4,050	39	7,800	7,850	165	11,600	11,650	336	15,400	15,450	530	19,200	19,250	763
4,050	4,100	40	7,850	7,900	167	11,650	11,700	338	15,450	15,500	533	19,250	19,300	766
4,100	4,150	41	7,900	7,950	169	11,700	11,750	340	15,500	15,550	536	19,300	19,350	769
4,150	4,200	43	7,950	8,000	171	11,750	11,800	342	15,550	15,600	539	19,350	19,400	772
4,200	4,250	44	8,000	8,050	174	11,800	11,850	345	15,600	15,650	542	19,400	19,450	775
4,250	4,300	45	8,050	8,100	176	11,850	11,900	347	15,650	15,700	545	19,450	19,500	778
4,300	4,350	46	8,100	8,150	178	11,900	11,950	349	15,700	15,750	548	19,500	19,550	781
4,350	4,400	48	8,150	8,200	180	11,950	12,000	351	15,750	15,800	551	19,550	19,600	784
4,400	4,450	49	8,200	8,250	183	12,000	12,050	354	15,800	15,850	554	19,600	19,650	787
4,450	4,500	50	8,250	8,300	185	12,050	12,100	356	15,850	15,900	558	19,650	19,700	790
4,500	4,550	51	8,300	8,350	187	12,100	12,150	358	15,900	15,950	561	19,700	19,750	793
4,550	4,600	52	8,350	8,400	189	12,150	12,200	360	15,950	16,000	564	19,750	19,800	796
4,600	4,650	54	8,400	8,450	192	12,200	12,250	363	16,000	16,050	567	19,800	19,850	799
4,650	4,700	55	8,450	8,500	194	12,250	12,300	365	16,050	16,100	570	19,850	19,900	802
4,700	4,750	56	8,500	8,550	196	12,300	12,350	367	16,100	16,150	573	19,900	19,950	805
4,750	4,800	57	8,550	8,600	198	12,350	12,400	369	16,150	16,200	576	19,950	20,000	808
4,800	4,850	59	8,600	8,650	201	12,400	12,450	372	16,200	16,250	579	20,000	20,050	812
4,850	4,900	60	8,650	8,700	203	12,450	12,500	374	16,250	16,300	582	20,050	20,100	815
4,900	4,950	61	8,700	8,750	205	12,500	12,550	376	16,300	16,350	585	20,100	20,150	818
4,950	5,000	62	8,750	8,800	207	12,550	12,600	378	16,350	16,400	588	20,150	20,200	821
5,000	5,050	63	8,800	8,850	210	12,600	12,650	381	16,400	16,450	591	20,200	20,250	824
5,050	5,100	65	8,850	8,900	212	12,650	12,700	383	16,450	16,500	594	20,250	20,300	827
5,100	5,150	66	8,900	8,950	214	12,700	12,750	385	16,500	16,550	597	20,300	20,350	830
5,150	5,200	67	8,950	9,000	216	12,750	12,800	387	16,550	16,600	600	20,350	20,400	833
5,200	5,250	68	9,000	9,050	219	12,800	12,850	390	16,600	16,650	603	20,400	20,450	836
5,250	5,300	69	9,050	9,100	221	12,850	12,900	392	16,650	16,700	607	20,450	20,500	839
5,300	5,350	71	9,100	9,150	223	12,900	12,950	394	16,700	16,750	610	20,500	20,550	842
5,350	5,400	72	9,150	9,200	225	12,950	13,000	396	16,750	16,800	613	20,550	20,600	845
5,400	5,450	73	9,200	9,250	228	13,000	13,050	399	16,800	16,850	616	20,600	20,650	848
5,450	5,500	74	9,250	9,300	230	13,050	13,100	401	16,850	16,900	619	20,650	20,700	851
5,500	5,550	76	9,300	9,350	232	13,100	13,150	403	16,900	16,950	622	20,700	20,750	854
5,550	5,600	77	9,350	9,400	234	13,150	13,200	405	16,950	17,000	625	20,750	20,800	857
5,600	5,650	78	9,400	9,450	237	13,200	13,250	408	17,000	17,050	628	20,800	20,850	860
5,650	5,700	79	9,450	9,500	239	13,250	13,300	410	17,050	17,100	631	20,850	20,900	864
5,700	5,750	80	9,500	9,550	241	13,300	13,350	412	17,100	17,150</td				

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
21,250	21,300	888	25,050	25,100	1,127	28,850	28,900	1,373	32,650	32,700	1,625	36,450	36,500	1,883
21,300	21,350	891	25,100	25,150	1,130	28,900	28,950	1,376	32,700	32,750	1,628	36,500	36,550	1,886
21,350	21,400	894	25,150	25,200	1,133	28,950	29,000	1,380	32,750	32,800	1,631	36,550	36,600	1,890
21,400	21,450	897	25,200	25,250	1,137	29,000	29,050	1,383	32,800	32,850	1,635	36,600	36,650	1,893
21,450	21,500	900	25,250	25,300	1,140	29,050	29,100	1,386	32,850	32,900	1,638	36,650	36,700	1,897
21,500	21,550	903	25,300	25,350	1,143	29,100	29,150	1,389	32,900	32,950	1,642	36,700	36,750	1,900
21,550	21,600	906	25,350	25,400	1,146	29,150	29,200	1,393	32,950	33,000	1,645	36,750	36,800	1,903
21,600	21,650	909	25,400	25,450	1,150	29,200	29,250	1,396	33,000	33,050	1,648	36,800	36,850	1,907
21,650	21,700	913	25,450	25,500	1,153	29,250	29,300	1,399	33,050	33,100	1,652	36,850	36,900	1,910
21,700	21,750	916	25,500	25,550	1,156	29,300	29,350	1,402	33,100	33,150	1,655	36,900	36,950	1,914
21,750	21,800	919	25,550	25,600	1,159	29,350	29,400	1,406	33,150	33,200	1,659	36,950	37,000	1,917
21,800	21,850	922	25,600	25,650	1,163	29,400	29,450	1,409	33,200	33,250	1,662	37,000	37,050	1,920
21,850	21,900	925	25,650	25,700	1,166	29,450	29,500	1,412	33,250	33,300	1,665	37,050	37,100	1,924
21,900	21,950	928	25,700	25,750	1,169	29,500	29,550	1,415	33,300	33,350	1,669	37,100	37,150	1,927
21,950	22,000	931	25,750	25,800	1,172	29,550	29,600	1,419	33,350	33,400	1,672	37,150	37,200	1,931
22,000	22,050	934	25,800	25,850	1,176	29,600	29,650	1,422	33,400	33,450	1,676	37,200	37,250	1,934
22,050	22,100	937	25,850	25,900	1,179	29,650	29,700	1,425	33,450	33,500	1,679	37,250	37,300	1,937
22,100	22,150	940	25,900	25,950	1,182	29,700	29,750	1,428	33,500	33,550	1,682	37,300	37,350	1,941
22,150	22,200	943	25,950	26,000	1,185	29,750	29,800	1,432	33,550	33,600	1,686	37,350	37,400	1,944
22,200	22,250	946	26,000	26,050	1,189	29,800	29,850	1,435	33,600	33,650	1,689	37,400	37,450	1,948
22,250	22,300	949	26,050	26,100	1,192	29,850	29,900	1,438	33,650	33,700	1,693	37,450	37,500	1,951
22,300	22,350	952	26,100	26,150	1,195	29,900	29,950	1,441	33,700	33,750	1,696	37,500	37,550	1,954
22,350	22,400	955	26,150	26,200	1,198	29,950	30,000	1,444	33,750	33,800	1,699	37,550	37,600	1,958
22,400	22,450	958	26,200	26,250	1,201	30,000	30,050	1,448	33,800	33,850	1,703	37,600	37,650	1,961
22,450	22,500	961	26,250	26,300	1,205	30,050	30,100	1,451	33,850	33,900	1,706	37,650	37,700	1,965
22,500	22,550	965	26,300	26,350	1,208	30,100	30,150	1,454	33,900	33,950	1,710	37,700	37,750	1,968
22,550	22,600	968	26,350	26,400	1,211	30,150	30,200	1,457	33,950	34,000	1,713	37,750	37,800	1,971
22,600	22,650	971	26,400	26,450	1,214	30,200	30,250	1,461	34,000	34,050	1,716	37,800	37,850	1,975
22,650	22,700	974	26,450	26,500	1,218	30,250	30,300	1,464	34,050	34,100	1,720	37,850	37,900	1,978
22,700	22,750	977	26,500	26,550	1,221	30,300	30,350	1,467	34,100	34,150	1,723	37,900	37,950	1,982
22,750	22,800	980	26,550	26,600	1,224	30,350	30,400	1,470	34,150	34,200	1,727	37,950	38,000	1,985
22,800	22,850	983	26,600	26,650	1,227	30,400	30,450	1,474	34,200	34,250	1,730	38,000	38,050	1,988
22,850	22,900	986	26,650	26,700	1,231	30,450	30,500	1,477	34,250	34,300	1,733	38,050	38,100	1,992
22,900	22,950	989	26,700	26,750	1,234	30,500	30,550	1,480	34,300	34,350	1,737	38,100	38,150	1,995
22,950	23,000	992	26,750	26,800	1,237	30,550	30,600	1,483	34,350	34,400	1,740	38,150	38,200	2,002
23,000	23,050	995	26,800	26,850	1,240	30,600	30,650	1,487	34,400	34,450	1,744	38,200	38,250	2,006
23,050	23,100	998	26,850	26,900	1,244	30,650	30,700	1,490	34,450	34,500	1,747	38,250	38,300	2,005
23,100	23,150	1,001	26,900	26,950	1,247	30,700	30,750	1,493	34,500	34,550	1,750	38,300	38,350	2,009
23,150	23,200	1,004	26,950	27,000	1,250	30,750	30,800	1,496	34,550	34,600	1,754	38,350	38,400	2,012
23,200	23,250	1,007	27,000	27,050	1,253	30,800	30,850	1,500	34,600	34,650	1,757	38,400	38,450	2,016
23,250	23,300	1,010	27,050	27,100	1,257	30,850	30,900	1,503	34,650	34,700	1,761	38,450	38,500	2,019
23,300	23,350	1,014	27,100	27,150	1,260	30,900	30,950	1,506	34,700	34,750	1,764	38,500	38,550	2,022
23,350	23,400	1,017	27,150	27,200	1,263	30,950	31,000	1,509	34,750	34,800	1,767	38,550	38,600	2,026
23,400	23,450	1,020	27,200	27,250	1,266	31,000	31,050	1,513	34,800	34,850	1,771	38,600	38,650	2,029
23,450	23,500	1,023	27,250	27,300	1,270	31,050	31,100	1,516	34,850	34,900	1,774	38,650	38,700	2,033
23,500	23,550	1,027	27,300	27,350	1,273	31,100	31,150	1,519	34,900	34,950	1,778	38,700	38,750	2,036
23,550	23,600	1,030	27,350	27,400	1,276	31,150	31,200	1,523	34,950	35,000	1,781	38,750	38,800	2,039
23,600	23,650	1,033	27,400	27,450	1,279	31,200	31,250	1,526	35,000	35,050	1,784	38,800	38,850	2,043
23,650	23,700	1,036	27,450	27,500	1,282	31,250	31,300	1,529	35,050	35,100	1,788	38,850	38,900	2,046
23,700	23,750	1,039	27,500	27,550	1,286	31,300	31,350	1,533	35,100	35,150	1,791	38,900	38,950	2,050
23,750	23,800	1,043	27,550	27,600	1,289	31,350	31,400	1,536	35,150	35,200	1,795	38,950	39,000	2,053
23,800	23,850	1,046	27,600	27,650	1,292	31,400	31,450	1,540	35,200	35,250	1,798	39,000	39,050	2,056
23,850	23,900	1,049	27,650	27,700	1,295	31,450	31,500	1,543	35,250	35,300	1,801	39,050	39,100	2,060
23,900	23,950	1,052	27,700	27,750	1,299	31,500	31,550	1,546	35,300	35,350	1,805	39,100	39,150	2,063
23,950	24,000	1,056	27,750	27,800	1,302	31,550	31,600	1,550	35,350	35,400	1,808	39,150	39,200	2,067
24,000	24,050	1,059	27,800	27,850	1,305	31,600	31,650	1,553	35,400	35,450	1,812	39,200	39,250	2,070
24,050	24,100	1,062	27,850	27,900	1,308	31,650	31,700	1,557	35,450	35,500	1,815	39,250	39,300	2,073
24,100	24,150	1,065	27,900	27,950	1,312	31,700	31,750	1,560	35,500	35,550	1,818	39,300	39,350	2,077
24,150	24,200	1,069	27,950	28,000	1,315	31,750	31,800	1,563	35,550	35,600	1,822	39,350	39,400	2,080
24,200	24,250	1,072	28,000	28,050	1,318	31,800	31,850	1,567	35,600	35,650	1,825	39,400	39,450	2,084
24,250	24,300	1,075	28,050	28,100	1,321	31,850	31,900	1,570	35,650	35,700	1,829	39,450	39,500	2,087
24,300	24,350	1,078	28,100	28,150	1,325	31,900	31,950	1,574	35,700	35,750	1,832	39,500	39,550	2,090
24,350	24,400	1,082	28,150	28,200	1,328	31,950	32,000	1,577	35,750	35,800	1,835	39,550	39,600	2,094
24,400	24,450	1,085	28,200	28,250	1,331	32,000	32,050							

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
40,250	40,300	2,141	44,050	44,100	2,400	47,850	47,900	2,672	51,650	51,700	2,973	55,450	55,500	3,274
40,300	40,350	2,145	44,100	44,150	2,403	47,900	47,950	2,676	51,700	51,750	2,977	55,500	55,550	3,278
40,350	40,400	2,148	44,150	44,200	2,407	47,950	48,000	2,680	51,750	51,800	2,981	55,550	55,600	3,282
40,400	40,450	2,152	44,200	44,250	2,410	48,000	48,050	2,684	51,800	51,850	2,985	55,600	55,650	3,286
40,450	40,500	2,155	44,250	44,300	2,413	48,050	48,100	2,688	51,850	51,900	2,989	55,650	55,700	3,290
40,500	40,550	2,158	44,300	44,350	2,417	48,100	48,150	2,692	51,900	51,950	2,993	55,700	55,750	3,294
40,550	40,600	2,162	44,350	44,400	2,420	48,150	48,200	2,696	51,950	52,000	2,997	55,750	55,800	3,298
40,600	40,650	2,165	44,400	44,450	2,424	48,200	48,250	2,700	52,000	52,050	3,001	55,800	55,850	3,302
40,650	40,700	2,169	44,450	44,500	2,427	48,250	48,300	2,704	52,050	52,100	3,005	55,850	55,900	3,306
40,700	40,750	2,172	44,500	44,550	2,430	48,300	48,350	2,708	52,100	52,150	3,009	55,900	55,950	3,310
40,750	40,800	2,175	44,550	44,600	2,434	48,350	48,400	2,712	52,150	52,200	3,013	55,950	56,000	3,314
40,800	40,850	2,179	44,600	44,650	2,437	48,400	48,450	2,716	52,200	52,250	3,017	56,000	56,050	3,318
40,850	40,900	2,182	44,650	44,700	2,441	48,450	48,500	2,720	52,250	52,300	3,021	56,050	56,100	3,322
40,900	40,950	2,186	44,700	44,750	2,444	48,500	48,550	2,724	52,300	52,350	3,025	56,100	56,150	3,326
40,950	41,000	2,189	44,750	44,800	2,447	48,550	48,600	2,728	52,350	52,400	3,029	56,150	56,200	3,330
41,000	41,050	2,192	44,800	44,850	2,451	48,600	48,650	2,732	52,400	52,450	3,033	56,200	56,250	3,334
41,050	41,100	2,196	44,850	44,900	2,454	48,650	48,700	2,736	52,450	52,500	3,037	56,250	56,300	3,337
41,100	41,150	2,199	44,900	44,950	2,458	48,700	48,750	2,740	52,500	52,550	3,040	56,300	56,350	3,341
41,150	41,200	2,203	44,950	45,000	2,461	48,750	48,800	2,743	52,550	52,600	3,044	56,350	56,400	3,345
41,200	41,250	2,206	45,000	45,050	2,464	48,800	48,850	2,747	52,600	52,650	3,048	56,400	56,450	3,349
41,250	41,300	2,209	45,050	45,100	2,468	48,850	48,900	2,751	52,650	52,700	3,052	56,450	56,500	3,353
41,300	41,350	2,213	45,100	45,150	2,471	48,900	48,950	2,755	52,700	52,750	3,056	56,500	56,550	3,357
41,350	41,400	2,216	45,150	45,200	2,475	48,950	49,000	2,759	52,750	52,800	3,060	56,550	56,600	3,361
41,400	41,450	2,220	45,200	45,250	2,478	49,000	49,050	2,763	52,800	52,850	3,064	56,600	56,650	3,365
41,450	41,500	2,223	45,250	45,300	2,481	49,050	49,100	2,767	52,850	52,900	3,068	56,650	56,700	3,369
41,500	41,550	2,226	45,300	45,350	2,485	49,100	49,150	2,771	52,900	52,950	3,072	56,700	56,750	3,373
41,550	41,600	2,230	45,350	45,400	2,488	49,150	49,200	2,775	52,950	53,000	3,076	56,750	56,800	3,377
41,600	41,650	2,233	45,400	45,450	2,492	49,200	49,250	2,779	53,000	53,050	3,080	56,800	56,850	3,381
41,650	41,700	2,237	45,450	45,500	2,495	49,250	49,300	2,783	53,050	53,100	3,084	56,850	56,900	3,385
41,700	41,750	2,240	45,500	45,550	2,498	49,300	49,350	2,787	53,100	53,150	3,088	56,900	56,950	3,389
41,750	41,800	2,243	45,550	45,600	2,502	49,350	49,400	2,791	53,150	53,200	3,092	56,950	57,000	3,393
41,800	41,850	2,247	45,600	45,650	2,505	49,400	49,450	2,795	53,200	53,250	3,096	57,000	57,050	3,397
41,850	41,900	2,250	45,650	45,700	2,509	49,450	49,500	2,799	53,250	53,300	3,100	57,050	57,100	3,401
41,900	41,950	2,254	45,700	45,750	2,512	49,500	49,550	2,803	53,300	53,350	3,104	57,100	57,150	3,405
41,950	42,000	2,257	45,750	45,800	2,515	49,550	49,600	2,807	53,350	53,400	3,108	57,150	57,200	3,409
42,000	42,050	2,260	45,800	45,850	2,519	49,600	49,650	2,811	53,400	53,450	3,112	57,200	57,250	3,413
42,050	42,100	2,264	45,850	45,900	2,522	49,650	49,700	2,815	53,450	53,500	3,116	57,250	57,300	3,417
42,100	42,150	2,267	45,900	45,950	2,526	49,700	49,750	2,819	53,500	53,550	3,120	57,300	57,350	3,421
42,150	42,200	2,271	45,950	46,000	2,529	49,750	49,800	2,823	53,550	53,600	3,124	57,350	57,400	3,425
42,200	42,250	2,274	46,000	46,050	2,532	49,800	49,850	2,827	53,600	53,650	3,128	57,400	57,450	3,429
42,250	42,300	2,277	46,050	46,100	2,536	49,850	49,900	2,831	53,650	53,700	3,132	57,450	57,500	3,433
42,300	42,350	2,281	46,100	46,150	2,539	49,900	49,950	2,835	53,700	53,750	3,136	57,500	57,550	3,436
42,350	42,400	2,284	46,150	46,200	2,543	49,950	50,000	2,839	53,750	53,800	3,139	57,550	57,600	3,440
42,400	42,450	2,288	46,200	46,250	2,546	50,000	50,050	2,842	53,800	53,850	3,143	57,600	57,650	3,444
42,450	42,500	2,291	46,250	46,300	2,549	50,050	50,100	2,846	53,850	53,900	3,147	57,650	57,700	3,448
42,500	42,550	2,294	46,300	46,350	2,553	50,100	50,150	2,850	53,900	53,950	3,151	57,700	57,750	3,452
42,550	42,600	2,298	46,350	46,400	2,556	50,150	50,200	2,854	53,950	54,000	3,155	57,750	57,800	3,456
42,600	42,650	2,301	46,400	46,450	2,560	50,200	50,250	2,858	54,000	54,050	3,159	57,800	57,850	3,460
42,650	42,700	2,305	46,450	46,500	2,563	50,250	50,300	2,862	54,050	54,100	3,163	57,850	57,900	3,464
42,700	42,750	2,308	46,500	46,550	2,566	50,300	50,350	2,866	54,100	54,150	3,167	57,900	57,950	3,468
42,750	42,800	2,311	46,550	46,600	2,570	50,350	50,400	2,870	54,150	54,200	3,171	57,950	58,000	3,472
42,800	42,850	2,315	46,600	46,650	2,573	50,400	50,450	2,874	54,200	54,250	3,175	58,000	58,050	3,476
42,850	42,900	2,318	46,650	46,700	2,577	50,450	50,500	2,878	54,250	54,300	3,179	58,050	58,100	3,480
42,900	42,950	2,322	46,700	46,750	2,581	50,500	50,550	2,882	54,300	54,350	3,183	58,100	58,150	3,484
42,950	43,000	2,325	46,750	46,800	2,585	50,550	50,600	2,886	54,350	54,400	3,187	58,150	58,200	3,488
43,000	43,050	2,328	46,800	46,850	2,589	50,600	50,650	2,890	54,400	54,450	3,191	58,200	58,250	3,492
43,050	43,100	2,332	46,850	46,900	2,593	50,650	50,700	2,894	54,450	54,500	3,195	58,250	58,300	3,496
43,100	43,150	2,335	46,900	46,950	2,597	50,700	50,750	2,898	54,500	54,550	3,199	58,300	58,350	3,500
43,150	43,200	2,339	46,950	47,000	2,601	50,750	50,800	2,902	54,550	54,600	3,203	58,350	58,400	3,504
43,200	43,250	2,342	47,000	47,050	2,605	50,800	50,850	2,906	54,600	54,650	3,207	58,400	58,450	3,508
43,250	43,300	2,345	47,050	47,100	2,609	50,850	50,900	2,910	54,650	54,700	3,211	58,450	58,500	3,512
43,300	43,350	2,349	47,100	47,150	2,613	50,900	50,950	2,914	54,700	54,750	3,215	58,500	58,550	3,516
43,350	43,400	2,352	47,150	47,200	2,617	50,950	51,000	2,918	54,750	54,800	3,219	58,550	58,600	3,520
43,400														

2016 IA 1040 TAX TABLES For All Filing Statuses

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Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
59,250	59,300	3,575	63,050	63,100	3,876	66,850	66,900	4,177	70,650	70,700	4,486	74,450	74,500	4,827
59,300	59,350	3,579	63,100	63,150	3,880	66,900	66,950	4,181	70,700	70,750	4,490	74,500	74,550	4,832
59,350	59,400	3,583	63,150	63,200	3,884	66,950	67,000	4,185	70,750	70,800	4,495	74,550	74,600	4,836
59,400	59,450	3,587	63,200	63,250	3,888	67,000	67,050	4,189	70,800	70,850	4,499	74,600	74,650	4,841
59,450	59,500	3,591	63,250	63,300	3,892	67,050	67,100	4,193	70,850	70,900	4,504	74,650	74,700	4,845
59,500	59,550	3,595	63,300	63,350	3,896	67,100	67,150	4,197	70,900	70,950	4,508	74,700	74,750	4,850
59,550	59,600	3,599	63,350	63,400	3,900	67,150	67,200	4,201	70,950	71,000	4,513	74,750	74,800	4,854
59,600	59,650	3,603	63,400	63,450	3,904	67,200	67,250	4,205	71,000	71,050	4,517	74,800	74,850	4,859
59,650	59,700	3,607	63,450	63,500	3,908	67,250	67,300	4,209	71,050	71,100	4,522	74,850	74,900	4,863
59,700	59,750	3,611	63,500	63,550	3,912	67,300	67,350	4,213	71,100	71,150	4,526	74,900	74,950	4,868
59,750	59,800	3,615	63,550	63,600	3,916	67,350	67,400	4,217	71,150	71,200	4,531	74,950	75,000	4,872
59,800	59,850	3,619	63,600	63,650	3,920	67,400	67,450	4,221	71,200	71,250	4,535	75,000	75,050	4,876
59,850	59,900	3,623	63,650	63,700	3,924	67,450	67,500	4,225	71,250	71,300	4,540	75,050	75,100	4,881
59,900	59,950	3,627	63,700	63,750	3,928	67,500	67,550	4,228	71,300	71,350	4,544	75,100	75,150	4,885
59,950	60,000	3,631	63,750	63,800	3,931	67,550	67,600	4,232	71,350	71,400	4,549	75,150	75,200	4,890
60,000	60,050	3,634	63,800	63,850	3,935	67,600	67,650	4,236	71,400	71,450	4,553	75,200	75,250	4,894
60,050	60,100	3,638	63,850	63,900	3,939	67,650	67,700	4,240	71,450	71,500	4,558	75,250	75,300	4,899
60,100	60,150	3,642	63,900	63,950	3,943	67,700	67,750	4,244	71,500	71,550	4,562	75,300	75,350	4,903
60,150	60,200	3,646	63,950	64,000	3,947	67,750	67,800	4,248	71,550	71,600	4,567	75,350	75,400	4,908
60,200	60,250	3,650	64,000	64,050	3,951	67,800	67,850	4,252	71,600	71,650	4,571	75,400	75,450	4,912
60,250	60,300	3,654	64,050	64,100	3,955	67,850	67,900	4,256	71,650	71,700	4,576	75,450	75,500	4,917
60,300	60,350	3,658	64,100	64,150	3,959	67,900	67,950	4,260	71,700	71,750	4,580	75,500	75,550	4,921
60,350	60,400	3,662	64,150	64,200	3,963	67,950	68,000	4,264	71,750	71,800	4,585	75,550	75,600	4,926
60,400	60,450	3,666	64,200	64,250	3,967	68,000	68,050	4,268	71,800	71,850	4,589	75,600	75,650	4,930
60,450	60,500	3,670	64,250	64,300	3,971	68,050	68,100	4,272	71,850	71,900	4,594	75,650	75,700	4,935
60,500	60,550	3,674	64,300	64,350	3,975	68,100	68,150	4,276	71,900	71,950	4,598	75,700	75,750	4,939
60,550	60,600	3,678	64,350	64,400	3,979	68,150	68,200	4,280	71,950	72,000	4,603	75,750	75,800	4,944
60,600	60,650	3,682	64,400	64,450	3,983	68,200	68,250	4,284	72,000	72,050	4,607	75,800	75,850	4,948
60,650	60,700	3,686	64,450	64,500	3,987	68,250	68,300	4,288	72,050	72,100	4,612	75,850	75,900	4,953
60,700	60,750	3,690	64,500	64,550	3,991	68,300	68,350	4,292	72,100	72,150	4,616	75,900	75,950	4,957
60,750	60,800	3,694	64,550	64,600	3,995	68,350	68,400	4,296	72,150	72,200	4,621	75,950	76,000	4,962
60,800	60,850	3,698	64,600	64,650	3,999	68,400	68,450	4,300	72,200	72,250	4,625	76,000	76,050	4,966
60,850	60,900	3,702	64,650	64,700	4,003	68,450	68,500	4,304	72,250	72,300	4,630	76,050	76,100	4,971
60,900	60,950	3,706	64,700	64,750	4,007	68,500	68,550	4,308	72,300	72,350	4,634	76,100	76,150	4,975
60,950	61,000	3,710	64,750	64,800	4,011	68,550	68,600	4,312	72,350	72,400	4,639	76,150	76,200	4,980
61,000	61,050	3,714	64,800	64,850	4,015	68,600	68,650	4,316	72,400	72,450	4,643	76,200	76,250	4,984
61,050	61,100	3,718	64,850	64,900	4,019	68,650	68,700	4,320	72,450	72,500	4,647	76,250	76,300	4,989
61,100	61,150	3,722	64,900	64,950	4,023	68,700	68,750	4,324	72,500	72,550	4,652	76,300	76,350	4,993
61,150	61,200	3,726	64,950	65,000	4,027	68,750	68,800	4,327	72,550	72,600	4,656	76,350	76,400	4,998
61,200	61,250	3,730	65,000	65,050	4,030	68,800	68,850	4,331	72,600	72,650	4,661	76,400	76,450	5,002
61,250	61,300	3,733	65,050	65,100	4,034	68,850	68,900	4,335	72,650	72,700	4,665	76,450	76,500	5,007
61,300	61,350	3,737	65,100	65,150	4,038	68,900	68,950	4,339	72,700	72,750	4,670	76,500	76,550	5,011
61,350	61,400	3,741	65,150	65,200	4,042	68,950	69,000	4,343	72,750	72,800	4,674	76,550	76,600	5,016
61,400	61,450	3,745	65,200	65,250	4,046	69,000	69,050	4,347	72,800	72,850	4,679	76,600	76,650	5,020
61,450	61,500	3,749	65,250	65,300	4,050	69,050	69,100	4,351	72,850	72,900	4,683	76,650	76,700	5,025
61,500	61,550	3,753	65,300	65,350	4,054	69,100	69,150	4,355	72,900	72,950	4,688	76,700	76,750	5,029
61,550	61,600	3,757	65,350	65,400	4,058	69,150	69,200	4,359	72,950	73,000	4,692	76,750	76,800	5,034
61,600	61,650	3,761	65,400	65,450	4,062	69,200	69,250	4,363	73,000	73,050	4,697	76,800	76,850	5,038
61,650	61,700	3,765	65,450	65,500	4,066	69,250	69,300	4,367	73,050	73,100	4,701	76,850	76,900	5,043
61,700	61,750	3,769	65,500	65,550	4,070	69,300	69,350	4,371	73,100	73,150	4,706	76,900	76,950	5,047
61,750	61,800	3,773	65,550	65,600	4,074	69,350	69,400	4,375	73,150	73,200	4,710	76,950	77,000	5,052
61,800	61,850	3,777	65,600	65,650	4,078	69,400	69,450	4,379	73,200	73,250	4,715	77,000	77,050	5,056
61,850	61,900	3,781	65,650	65,700	4,082	69,450	69,500	4,383	73,250	73,300	4,719	77,050	77,100	5,061
61,900	61,950	3,785	65,700	65,750	4,086	69,500	69,550	4,387	73,300	73,350	4,724	77,100	77,150	5,065
61,950	62,000	3,789	65,750	65,800	4,090	69,550	69,600	4,391	73,350	73,400	4,728	77,150	77,200	5,070
62,000	62,050	3,793	65,800	65,850	4,094	69,600	69,650	4,395	73,400	73,450	4,733	77,200	77,250	5,074
62,050	62,100	3,797	65,850	65,900	4,098	69,650	69,700	4,399	73,450	73,500	4,737	77,250	77,300	5,079
62,100	62,150	3,801	65,900	65,950	4,102	69,700	69,750	4,403	73,500	73,550	4,742	77,300	77,350	5,083
62,150	62,200	3,805	65,950	66,000	4,106	69,750	69,800	4,407	73,550	73,600	4,746	77,350	77,400	5,088
62,200	62,250	3,809	66,000	66,050	4,110	69,800	69,850	4,411	73,600	73,650	4,751	77,400	77,450	5,092
62,250	62,300	3,813	66,050	66,100	4,114	69,850	69,900	4,415	73,650	73,700	4,755	77,450	77,500	5,096
62,300	62,350	3,817	66,100	66,150	4,118	69,900	69,950	4,419	73,700	73,750	4,760	77,500	77,550	5,101
62,350	62,400	3,821	66,150	66,200	4,122	69,950	70,000	4,423	73,750	73,800	4,764	77,550	77,600	5,105
62,400														

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
78,250	78,300	5,168	82,050	82,100	5,510	85,850	85,900	5,851	89,650	89,700	6,192	93,450	93,500	6,533
78,300	78,350	5,173	82,100	82,150	5,514	85,900	85,950	5,855	89,700	89,750	6,197	93,500	93,550	6,538
78,350	78,400	5,177	82,150	82,200	5,519	85,950	86,000	5,860	89,750	89,800	6,201	93,550	93,600	6,542
78,400	78,450	5,182	82,200	82,250	5,523	86,000	86,050	5,864	89,800	89,850	6,206	93,600	93,650	6,547
78,450	78,500	5,186	82,250	82,300	5,528	86,050	86,100	5,869	89,850	89,900	6,210	93,650	93,700	6,551
78,500	78,550	5,191	82,300	82,350	5,532	86,100	86,150	5,873	89,900	89,950	6,215	93,700	93,750	6,556
78,550	78,600	5,195	82,350	82,400	5,537	86,150	86,200	5,878	89,950	90,000	6,219	93,750	93,800	6,560
78,600	78,650	5,200	82,400	82,450	5,541	86,200	86,250	5,882	90,000	90,050	6,223	93,800	93,850	6,565
78,650	78,700	5,204	82,450	82,500	5,545	86,250	86,300	5,887	90,050	90,100	6,228	93,850	93,900	6,569
78,700	78,750	5,209	82,500	82,550	5,550	86,300	86,350	5,891	90,100	90,150	6,232	93,900	93,950	6,574
78,750	78,800	5,213	82,550	82,600	5,554	86,350	86,400	5,896	90,150	90,200	6,237	93,950	94,000	6,578
78,800	78,850	5,218	82,600	82,650	5,559	86,400	86,450	5,900	90,200	90,250	6,241	94,000	94,050	6,583
78,850	78,900	5,222	82,650	82,700	5,563	86,450	86,500	5,905	90,250	90,300	6,246	94,050	94,100	6,587
78,900	78,950	5,227	82,700	82,750	5,568	86,500	86,550	5,909	90,300	90,350	6,250	94,100	94,150	6,592
78,950	79,000	5,231	82,750	82,800	5,572	86,550	86,600	5,914	90,350	90,400	6,255	94,150	94,200	6,596
79,000	79,050	5,236	82,800	82,850	5,577	86,600	86,650	5,918	90,400	90,450	6,259	94,200	94,250	6,601
79,050	79,100	5,240	82,850	82,900	5,581	86,650	86,700	5,923	90,450	90,500	6,264	94,250	94,300	6,605
79,100	79,150	5,245	82,900	82,950	5,586	86,700	86,750	5,927	90,500	90,550	6,268	94,300	94,350	6,610
79,150	79,200	5,249	82,950	83,000	5,590	86,750	86,800	5,932	90,550	90,600	6,273	94,350	94,400	6,614
79,200	79,250	5,254	83,000	83,050	5,595	86,800	86,850	5,936	90,600	90,650	6,277	94,400	94,450	6,619
79,250	79,300	5,258	83,050	83,100	5,599	86,850	86,900	5,941	90,650	90,700	6,282	94,450	94,500	6,623
79,300	79,350	5,263	83,100	83,150	5,604	86,900	86,950	5,945	90,700	90,750	6,286	94,500	94,550	6,628
79,350	79,400	5,267	83,150	83,200	5,608	86,950	87,000	5,950	90,750	90,800	6,291	94,550	94,600	6,632
79,400	79,450	5,272	83,200	83,250	5,613	87,000	87,050	5,954	90,800	90,850	6,295	94,600	94,650	6,637
79,450	79,500	5,276	83,250	83,300	5,617	87,050	87,100	5,959	90,850	90,900	6,300	94,650	94,700	6,641
79,500	79,550	5,281	83,300	83,350	5,622	87,100	87,150	5,963	90,900	90,950	6,304	94,700	94,750	6,646
79,550	79,600	5,285	83,350	83,400	5,626	87,150	87,200	5,968	90,950	91,000	6,309	94,750	94,800	6,650
79,600	79,650	5,290	83,400	83,450	5,631	87,200	87,250	5,972	91,000	91,050	6,313	94,800	94,850	6,655
79,650	79,700	5,294	83,450	83,500	5,635	87,250	87,300	5,977	91,050	91,100	6,318	94,850	94,900	6,659
79,700	79,750	5,299	83,500	83,550	5,640	87,300	87,350	5,981	91,100	91,150	6,322	94,900	94,950	6,664
79,750	79,800	5,303	83,550	83,600	5,644	87,350	87,400	5,986	91,150	91,200	6,327	94,950	95,000	6,668
79,800	79,850	5,308	83,600	83,650	5,649	87,400	87,450	5,990	91,200	91,250	6,331	95,000	95,050	6,672
79,850	79,900	5,312	83,650	83,700	5,653	87,450	87,500	5,994	91,250	91,300	6,336	95,050	95,100	6,677
79,900	79,950	5,317	83,700	83,750	5,658	87,500	87,550	5,998	91,300	91,350	6,340	95,100	95,150	6,681
79,950	80,000	5,321	83,750	83,800	5,662	87,550	87,600	6,003	91,350	91,400	6,345	95,150	95,200	6,686
80,000	80,050	5,325	83,800	83,850	5,667	87,600	87,650	6,008	91,400	91,450	6,349	95,200	95,250	6,690
80,050	80,100	5,330	83,850	83,900	5,671	87,650	87,700	6,012	91,450	91,500	6,354	95,250	95,300	6,695
80,100	80,150	5,334	83,900	83,950	5,676	87,700	87,750	6,017	91,500	91,550	6,358	95,300	95,350	6,699
80,150	80,200	5,339	83,950	84,000	5,680	87,750	87,800	6,021	91,550	91,600	6,363	95,350	95,400	6,704
80,200	80,250	5,343	84,000	84,050	5,685	87,800	87,850	6,026	91,600	91,650	6,367	95,400	95,450	6,708
80,250	80,300	5,348	84,050	84,100	5,689	87,850	87,900	6,030	91,650	91,700	6,372	95,450	95,500	6,713
80,300	80,350	5,352	84,100	84,150	5,694	87,900	87,950	6,035	91,700	91,750	6,376	95,500	95,550	6,717
80,350	80,400	5,357	84,150	84,200	5,698	87,950	88,000	6,039	91,750	91,800	6,381	95,550	95,600	6,722
80,400	80,450	5,361	84,200	84,250	5,703	88,000	88,050	6,044	91,800	91,850	6,385	95,600	95,650	6,726
80,450	80,500	5,366	84,250	84,300	5,707	88,050	88,100	6,048	91,850	91,900	6,390			
80,500	80,550	5,370	84,300	84,350	5,712	88,100	88,150	6,053	91,900	91,950	6,394			
80,550	80,600	5,375	84,350	84,400	5,716	88,150	88,200	6,057	91,950	92,000	6,398			
80,600	80,650	5,379	84,400	84,450	5,721	88,200	88,250	6,062	92,000	92,050	6,403			
80,650	80,700	5,384	84,450	84,500	5,725	88,250	88,300	6,066	92,050	92,100	6,408			
80,700	80,750	5,388	84,500	84,550	5,730	88,300	88,350	6,071	92,100	92,150	6,412			
80,750	80,800	5,393	84,550	84,600	5,734	88,350	88,400	6,075	92,150	92,200	6,417			
80,800	80,850	5,397	84,600	84,650	5,739	88,400	88,450	6,080	92,200	92,250	6,421			
80,850	80,900	5,402	84,650	84,700	5,743	88,450	88,500	6,084	92,250	92,300	6,426			
80,900	80,950	5,406	84,700	84,750	5,748	88,500	88,550	6,089	92,300	92,350	6,430			
80,950	81,000	5,411	84,750	84,800	5,752	88,550	88,600	6,093	92,350	92,400	6,435			
81,000	81,050	5,415	84,800	84,850	5,757	88,600	88,650	6,098	92,400	92,450	6,439			
81,050	81,100	5,420	84,850	84,900	5,761	88,650	88,700	6,102	92,450	92,500	6,443			
81,100	81,150	5,424	84,900	84,950	5,766	88,700	88,750	6,107	92,500	92,550	6,448			
81,150	81,200	5,429	84,950	85,000	5,770	88,750	88,800	6,111	92,550	92,600	6,452			
81,200	81,250	5,433	85,000	85,050	5,774	88,800	88,850	6,116	92,600	92,650	6,457			
81,250	81,300	5,438	85,050	85,100	5,779	88,850	88,900	6,120	92,650	92,700	6,461			
81,300	81,350	5,442	85,100	85,150	5,783	88,900	88,950	6,125	92,700	92,750	6,466			
81,350	81,400	5,447	85,150	85,200	5,788	88,950	89,000	6,129	92,750	92,800	6,470			
81,400	81,450	5,451	85,200	85,250	5,792	89,000	89,050	6,134	92,800	92,850	6,475			
81,450	81,500	5,456	85,250	85,300	5,797	89,050	89,100	6,138	92,850	92,900	6,479			
81,500	81,550	5,460	85,300	85,350	5,801	89,100	89,150	6,143	92,900</					

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

01-ADAIR	11-BUENA VISTA	21-CLAY	30-DICKINSON	41-HANCOCK	
0018 ADAIR-CASEY	8%	0072 ALBERT CITY-TRUESDALE	0%	0126 ALGONA	7%
0914 CAM	10%	0171 ALTA	8%	0594 BELMOND-KLEMME	0%
2673 NODAWAY VALLEY	3%	0423 AURELIA	6%	0819 WEST HANCOCK	10%
4978 ORIENT-MACKSBURG	15%	2376 GALVA-HOLSTEIN	7%	1206 CLARIAN-GOLDFIELD-	
6264 WEST CENTRAL VALLEY	5%	3537 LAURENS-MARATHON	8%	DOWS	0%
02-ADAMS	4644 NEWELL-FONDA	4890 OKOBOJI	2846 HARRIS-LAKE PARK	2295 FOREST CITY	
0914 CAM	10%	5157 SOUTH O'BRIEN	10%	2403 GARNER-HAYFIELD-	
1431 CORNING	7%	6048 SIOUX CENTRAL	0%	VENTURA	6%
1503 CRESTON	2%	6219 STORM LAKE	3%	3897 LU VERNE	13%
2718 GRISWOLD	1%	6102 SPENCER	4%	5922 WEST FORK	1%
12-BUTLER	1080 CENTRAL CLAYTON	2763 CLAYTON RIDGE	6961 WESTERN DUBUQUE CO	42-HARDIN	
3609 LENOX	6%	4419 MFL MAR MAC	12%	0009 AGWSR	8%
4978 ORIENT-MACKSBURG	15%	5310 POSTVILLE	15%	0108 ALDEN	9%
6651 VILLISCA	1%	6175 STARMONT	2%	0540 BCLUW	9%
03-ALLAMAKEE	1215 CLARKSVILLE	6591 VALLEY	2556 GRAETTINGER-TERRIL	1359 COLO-NESCO	
0135 ALLAMAKEE	8%	6840 WAVERLY-SHELL ROCK	6%	2007 ELDORA-	
1638 DECORAH	6%	13-CALHOUN	0918 CALAMUS/WHEATLAND	3033 NORTH UNION	
1972 EASTERN ALLAMAKEE	10%	4023 MANSON-NW WEBSTER	7%	2124 ESTHERVILLE-LINCOLN	
4419 MFL MAR MAC	12%	0936 CAMANCHE	0%	2556 GRAETTINGER-TERRIL	
5310 POSTVILLE	15%	5283 POCAHONTAS AREA	1%	32-EMMET	
04-APPANOOSA* (see footnote below)	4644 NEWELL-FONDA	1082 CENTRAL DE WITT	1%	0333 NORTH UNION	8%
0081 ALBIA	10%	1278 CLINTON	8%	2124 ESTHERVILLE-LINCOLN	
1071 CENTERVILLE	4%	1675 DELWOOD	10%	2556 GRAETTINGER-TERRIL	
4491 MORAVIA	13%	6091 SOUTH CENTRAL CALHOUN	0%	33-FAYETTE	
4518 MOULTON-UELL	13%	1965 EASTON VALLEY	1%	0441 NORTH FAYETTE	8%
5895 SEYMOUR	11%	4041 MAQUOKETA	9%	4869 OELWEIN	7%
05-AUDUBON	14-CARRROLL	42860 ODEBOLT-ARTHUR	5922 WEST FORK..	5310 POSTVILLE	
0018 ADAIR-CASEY	8%	0355 AR-WE-VA	9%	6273 SUMNER-	
0387 ATLANTIC	9%	4269 MIDLAND	14%	6273 SUMNER-	
0414 AUDUBON	6%	4773 NORTHEAST	10%	6456 FREDERICKSBURG	7%
0914 CAM	10%	24-CRAWFORD	6509 TURKEY VALLEY	4356 MISSOURI VALLEY	
1413 COON RAPIDS-BAYARD	7%	0355 AR-WE-VA	9%	6460 TRI-CENTER	8%
2151 EXIRA-ELK HORN- KIMBALLTON	7%	5054 BATTLE CREEK- IDA GROVE	1%	6969 WEST HARRISON	2%
2754 GUTHRIE CENTER	7%	1134 CHARTER OAK-UTE	10%	6987 WEST MONONA	6%
3168 IKM-MANNING	9%	1701 DENISON	8%	7092 WOODBINE	14%
06-BENTON	15-CASS	1917 BOYER VALLEY	10%	44-HENRY	
0576 BELLE PLAINE	9%	3168 IKM-MANNING	9%	1602 DANVILLE	1%
0609 BENTON	4%	4033 MAPLE VALLEY-ANTHON OTO	2%	2169 FAIRFIELD	1%
1062 CENTER POINT-URBANA	6%	4860 ODEBOLT-ARTHUR	2%	2322 FORT MADISON	0%
1337 COLLEGE	0%	1576 DALLAS CENTER-GRIMES	0%	2834 HARMONY	10%
1935 UNION	8%	3942 MADRID	3%	5436 MOUNT PLEASANT	5%
3105 INDEPENDENCE	7%	5121 PANORAMA	4%	4689 NEW LONDON	9%
4777 NORTH LINN	5%	5184 PERRY	3%	6700 WACO	0%
6660 VINTON-SHELLSBURG	7%	6264 WEST CENTRAL VALLEY	5%	7047 WINFIELD-MT UNION	7%
07-BLACK HAWK	16-CEDAR	6615 VAN METER	4%	45-HOWARD	
1044 CEDAR FALLS	0%	6822 WAUKEE	0%	3029 HOWARD-WINNESHEIK	6%
1719 DENVER	6%	6957 WEST DES MOINES	0%	4662 NEW HAMPTON	6%
1791 DIKE-NEW HARTFORD	8%	7100 WOODWARD-GRANGER	7%	5508 RICEVILLE	11%
1908 DUNKERTON	10%	25-DALLAS	6509 TURKEY VALLEY	0%	
1935 UNION	8%	0027 ADEL-DESOOTO-MINBURN	0%	46-HUMBOLDT	
2502 GLADBROOK-REINBECK	3%	1576 DALLAS CENTER-GRIMES	0%	1206 CLARIAN-GOLDFIELD-	
3042 HUDSON	2%	1953 EARLHAM	0%	DOWS	0%
3186 JANESVILLE	7%	3942 MADRID	3%	2169 FAIRFIELD	0%
3204 JESUP	0%	5121 PANORAMA	4%	1944 EAGLE GROVE	7%
6660 VINTON-SHELLSBURG	7%	5184 PERRY	3%	2493 GILMORE CITY-BRADGATE	5%
6762 WAPSIE VALLEY	11%	6264 WEST CENTRAL VALLEY	5%	3060 HUMBOLDT	5%
6795 WATERLOO	0%	6615 VAN METER	4%	3897 LU VERNE	13%
6840 WAVERLY-SHELL ROCK	6%	6822 WAUKEE	0%	6516 TWIN RIVERS	10%
08-BOONE	17-CERRO GORDO	6957 SHENANDOAH	5%	6921 WEST BEND-MALLARD	0%
0472 BALLARD	2%	7003 SIDNEY	10%	47-IDA	
0729 BOONE	6%	26-DAVIS	5054 BATTLE CREEK-		
2466 GILBERT	0%	0657 EDDYVILLE-BLAKESBURG- FREMONT	5%	IDA GROVE	1%
3195 GREENE COUNTY	8%	0977 CARDINAL	4%	1701 DENISON	8%
3942 MADRID	3%	3465 LAMONI	8%	1975 RIVER VALLEY	10%
4779 NORTH POLK	5%	4505 MORMON TRAIL	6%	2376 GALVA-HOLSTEIN	7%
4878 OGDEN	7%	4527 MOUNT AYR	6%	4033 MAPLE VALLEY- ANTHON OTO	2%
5184 PERRY	3%	4572 MURRAY	13%	4860 ODEBOLT-ARTHUR	2%
5643 ROLAND-STORY	8%	6854 WAYNE	2%	5823 SCHALLER-CRESTLAND	8%
6095 SOUTH HAMILTON	8%	27-DECATUR	5832 SCHLESWIG	6%	
6096 SOUTHEAST WEBSTER- GRAND	5%	1093 CENTRAL DECATUR	8%	48-IAWA	
6246 STRATFORD	9%	1211 CLARKE	5%	0576 BELLE PLAINE	9%
6561 UNITED	7%	3465 LAMONI	8%	0609 BENTON	4%
7110 WOODWARD-GRANGER	7%	3465 LAMONI	8%	1221 CLEAR CREEK-AMANA	12%
09-BREMER	18-CHEROKEE	45491 MORAVIA	12%	2097 ENGLISH VALLEYS	16%
1719 DENVER	6%	4518 MOUTON-UELL	12%	2766 HLV	8%
1908 DUNKERTON	10%	6592 VAN BUREN	9%	3154 IOWA VALLEY	14%
3186 JANESVILLE	7%	27-DECATUR	4271 MID-PRAIRIE	14%	
4599 NASHUA-PLAINFIELD	9%	1093 CENTRAL DECATUR	8%	6462 TRI-COUNTY	14%
6273 SUMMER- FREDERICKSBURG	7%	1211 CLARKE	5%	7029 WILLIAMSBURG	6%
6471 TRIPOLI	9%	3465 LAMONI	8%	49-JACKSON	
6762 WAPSIE VALLEY	11%	6509 TURKEY VALLEY	0%	0243 ANDREW	12%
6840 WAVERLY-SHELL ROCK	6%	28-DELAWARE	0576 BELLEVUE	3%	
10-BUCHANAN	1211 CLARKE	1989 EDGEWOOD-COLESBURG	8%	0576 BELLEVUE	3%
3105 INDEPENDENCE	7%	4043 MAQUOKETA VALLEY	0%	1662 NEW HAMPTON	10%
4777 NORTH LINN	5%	4446 MONTICELLO	5%	1863 DUBUQUE	0%
4869 OELWEIN	7%	4509 MORNING SUN	7%	1965 EASTON VALLEY	1%
6175 STARMONT	2%	4689 NEW LONDON	9%	4041 MAQUOKETA	9%
6660 VINTON-SHELLSBURG	7%	6759 WAPELLO	9%	4269 MIDLAND	14%
6762 WAPSIE VALLEY	11%	6937 WEST BURLINGTON	0%	6961 WESTERN DUBUQUE CO	6%
6840 WAVERLY-SHELL ROCK	6%	29-DES MOINES	50-JASPER		
3105 INDEPENDENCE	19-CHICKASAW	0882 BURLINGTON	0%	0513 BAXTER	9%
4777 NORTH LINN	5%	1602 DANVILLE	1%	0720 BONDURANT-FARRAR	3%
6175 STARMONT	9%	2322 FORT MADISON	0%	1332 COLFAX-MINGO	8%
6660 VINTON-SHELLSBURG	7%	4203 MEDIAPOLIS	7%	1350 COLLINS-MAXWELL	7%
6762 WAPSIE VALLEY	11%	2754 GUTHRIE CENTER	7%	6095 SOUTH HAMILTON	8%
6840 WAVERLY-SHELL ROCK	6%	5121 PANORAMA	4%	6246 STRATFORD	9%
3105 INDEPENDENCE	30-GUTHRIE	6264 WEST CENTRAL VALLEY	5%	6867 WEBSTER CITY	5%
4777 NORTH LINN	5%	2727 GRUNDY CENTER	7%	40-HAMILTON	
6175 STARMONT	7%	0018 ADAIR-CASEY	8%	3033 HUBBARD-RADCLIFFE	0%
6660 VINTON-SHELLSBURG	7%	0414 AUDUBON	6%	4775 NORTHEAST HAMILTON	9%
6762 WAPSIE VALLEY	11%	1413 COON RAPIDS-BAYARD	7%	5643 ROLAND-STORY	8%
6950 WEST DELAWARE CO	5%	2151 EXIRA-ELK HORN- KIMBALLTON	7%	6095 SOUTH HAMILTON	8%
*Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.		2151 EXIRA-ELK HORN- KIMBALLTON	7%	6246 STRATFORD	9%
		2151 EXIRA-ELK HORN- KIMBALLTON	7%	6867 WEBSTER CITY	5%

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

51-JEFFERSON	61-MADISON	72-OSCEOLA	80-RINGGOLD	90-WAPELLO
0977 CARDINAL.....4%	0027 ADEL-DESOITO-MINBURN...0%	2457 GEORGE-LITTLE ROCK....12%	0549 BEDFORD.....10%	0657 EDDYVILLE-BLAKESBURG-
2169 FAIRFIELD.....1%	1953 EARLHAM.....0%	2846 HARRIS-LAKE PARK.....0%	1503 CRESTON.....2%	0545 FREMONT.....5%
4536 MOUNT PLEASANT.....5%	1970 EAST UNION.....14%	2862 HARTLEY-MELVIN- SANBORN.....7%	1782 DIAGONAL.....2%	0977 CARDINAL.....4%
5163 PEKIN.....7%	2673 NODAWAY VALLEY.....3%	5949 SHELDON.....7%	1970 EAST UNION.....14%	2169 FAIRFIELD.....1%
6700 WACO.....0%	3119 INTERSTATE 35.....0%	3465 LAMONI.....8%	3465 LAMONI.....8%	5049 OTTUMWA.....0%
6768 WASHINGTON.....9%	4122 MARTENSEDALE-ST MARYS 1%	5994 SIBLEY-OCHEYEDAN.....12%	3609 LENOX.....6%	5163 PEKIN.....7%
52-JOHNSON	4978 ORIENT-MACKSBURG.....15%	73-PAGE	4527 MOUNT AYR.....6%	91-WARREN
1221 CLEAR CREEK-AMANA.....12%	6615 VAN METER.....4%	0549 BEDFORD.....10%	0171 ALTA.....8%	0981 CARLISLE.....0%
1337 COLLEGE.....0%	7056 WINTERSET.....4%	1197 CLARINDA.....8%	0171 ALTA.....8%	1737 DES MOINES.....0%
2977 HIGHLAND.....7%	62-MAHASKA	2113 ESSEX.....10%	2376 GALVA-HOLSTEIN.....7%	3114 INDIANOLA.....5%
3141 IOWA CITY.....5%	0657 EDDYVILLE-BLAKESBURG- FREMONT.....5%	5463 RED OAK.....7%	4644 NEWELL-FONDA.....7%	3119 INTERSTATE 35.....0%
3744 LISBON.....4%	3906 LYNNVILLE-SULLY.....8%	5976 SHENANDOAH.....5%	4860 DEOBOLT-ARTHUR.....2%	4122 MARTENSEDALE-ST MARYS.1%
3816 LONE TREE.....7%	4776 NORTH MAHASKA.....3%	6097 SOUTH PAGE.....15%	5823 SCHALLER-CRESTLAND.....8%	4797 NORWALK.....0%
4271 MID-PRAIRIE.....14%	5013 OSKALOOSA.....4%	6165 STANTON.....8%	6091 SOUTH CENTRAL.....0%	5256 PLEASANTVILLE.....9%
4554 MOUNT VERNON.....6%	5166 PELLA.....4%	6651 VILLISCA.....1%	619 CALHOUN.....0%	6094 SOUTHEAST WARREN.....10%
6093 SOLON.....5%	6101 SOUTHEAST POLK.....5%	6219 STORM LAKE.....3%	6219 STORM LAKE.....3%	92-WASHINGTON
6930 WEST BRANCH.....10%	6462 TRI-COUNTY.....14%	6741 EAST SAC COUNTY.....1%	6741 EAST SAC COUNTY.....1%	2169 FAIRFIELD.....1%
6975 WEST LIBERTY.....16%	6512 TWIN CEDARS.....11%	74-PALO ALTO	82-SCOTT	2977 HIGHLAND.....7%
7029 WILLIAMSBURG.....6%	63-MARION	0333 NORTH UNION.....8%	0603 BENNETT.....1%	3330 KEOTA.....1%
53-JONES	1107 CHARITON.....6%	2088 EMMETTSBURG.....13%	0621 BETTENDORF.....0%	4271 MID-PRAIRIE.....14%
0234 ANAMOSA.....7%	3375 KNOXVILLE.....6%	2556 GRAETTINGER-TERRIL.....2%	0621 BETTENDORF.....0%	5163 PEKIN.....7%
3691 NORTH CEDAR.....10%	4212 MELCHER-DALLAS.....3%	3537 LAURENS-MARATHON.....8%	0918 CALAMUS/WHEATLAND.....6%	6700 WACO.....0%
3744 LISBON.....4%	5166 PELLA.....4%	5724 RUTHVEN-AYRSHIRE.....10%	1611 DAVENPORT.....0%	6768 WASHINGTON.....9%
4269 MIDLAND.....14%	5256 PLEASANTVILLE.....9%	6921 WEST BEND-MALLARD.....0%	1926 DURANT.....9%	7047 WINFIELD-MT UNION.....7%
4446 MONTICELLO.....5%	5319 PCM.....5%	0063 AKRON-WESTFIELD.....4%	4784 NORTH SCOTT.....1%	
4554 MOUNT VERNON.....6%	6101 SOUTHEAST POLK.....5%	2988 HINTON.....7%	5250 PLEASANT VALLEY.....0%	
4905 OLIN.....10%	6512 TWIN CEDARS.....11%	3348 KINGSLEY-PIERSON.....4%	83-SHELBY	
6961 WESTERN DUBUQUE CO. 6%	64-MARSHALL	3555 LAWTON-BRONSON.....7%	0441 AHSTW.....9%	4505 MORMON TRAIL.....6%
54-KEOKUK	0513 BAXTER.....9%	3600 LE MARS.....0%	0441 AHSTW.....9%	5895 SEYMOUR.....10%
0657 EDDYVILLE-BLAKESBURG- FREMONT.....5%	0540 BCLUW.....9%	4068 MARCUS-MERIDEN.....0%	6854 WAYNE.....2%	
2097 ENGLISH VALLEYS.....16%	1350 COLLINS-MAXWELL.....7%	4157 CLEGHORN.....8%	94-WEBSTER	
3330 KEOTA.....1%	1359 COLO-NESCO.....8%	5486 REMSEN-UNION.....7%	1944 EAGLE GROVE.....7%	
5163 PEKIN.....7%	2007 ELDORA.....1%	6039 SIOUX CITY.....3%	2313 FORT DODGE.....2%	
6012 SIGOURNEY.....1%	NEW PROVIDENCE.....5%	6990 WEST SIOUX.....9%	2493 GILMORE CITY-BRADGATE 5%	
6462 TRI-COUNTY.....14%	2502 GLADBROOK-REINBECK.....3%	7092 WOODBINE.....14%	3060 HUMBOLDT.....5%	
55-KOSSUTH	2682 GMG.....10%	76-POCAHONTAS	4023 MANSON- NORTHWEST WEBSTER.....7%	
0126 ALGONA.....7%	3582 EAST MARSHALL.....10%	0072 ALBERT CITY-TRUESDALE. 0%	5323 PRAIRIE VALLEY.....11%	
0333 NORTH UNION.....8%	4104 MARSHALL TOWN.....0%	2493 GILMORE CITY-BRADGATE 5%	6096 SOUTHEAST WEBSTER- GRAND.....5%	
0873 NORTH IOWA.....11%	6985 WEST MARSHALL.....9%	3537 LAURENS-MARATHON.....8%	6246 STRATFORD.....9%	
3897 LU VERNE.....13%	65-MILLS	4149 MOC-FLOYD VALLEY.....4%	6867 WEBSTER CITY.....5%	
4778 NORTH KOSSUTH.....6%	2369 FREMONT-MILLS.....17%	4149 MOC-FLOYD VALLEY.....4%	95-WINNEBAGO	
6516 TWIN RIVERS.....10%	2511 GLENWOOD.....7%	5283 POCAHONTAS AREA.....1%	0126 ALGONA.....7%	
6921 WEST BEND-MALLARD.....0%	3645 LEWIS CENTRAL.....6%	6921 WEST BEND-MALLARD.....0%	0873 NORTH IOWA.....11%	
56-LEE	3978 EAST MILLS.....11%	77-POLK	6990 WEST SIOUX.....9%	2295 FOREST CITY.....8%
0099 ALBURNETT.....1%	5976 SHENANDOAH.....5%	0261 ANKENY.....0%	3420 LAKE MILLS.....10%	
0234 ANAMOSA.....7%	6453 TREYNOR.....5%	0472 BALLARD.....2%	84-SIOUX	
1053 CEDAR RAPIDS.....5%	66-MITCHELL	0720 BONDURANT-FARRAR.....3%	0747 BOYDEN-HULL.....4%	96-WINNESHEI
1062 CENTER POINT-URBANA.....6%	4772 CENTRAL SPRINGS.....7%	0981 CARLISLE.....0%	0135 ALLAMAKEE.....8%	
1089 CENTRAL CITY.....0%	4995 OSAGE.....2%	1350 COLLINS-MAXWELL.....7%	1638 DECORAH.....6%	
1337 COLLEGE.....0%	4995 OSAGE.....2%	1576 DALLAS CENTER-GRIMES. 0%	3029 HOWARD-WINNESHEI.....6%	
3715 LINN-MAR.....0%	6967 WEST MONONA.....6%	1737 DES MOINES.....0%	4787 NORTH WINNESHEI.....10%	
3744 LISBON.....4%	6992 WESTWOOD.....7%	3231 JOHNSTON.....0%	5310 POSTVILLE.....15%	
4086 MARION.....4%	7002 WHITING.....5%	3942 MADRID.....3%	6100 SOUTH WINNESHEI.....6%	
4446 MONTICELLO.....5%	6992 WESTWOOD.....7%	4617 NEVADA.....5%	6509 TURKEY VALLEY.....0%	
4554 MOUNT VERNON.....6%	7092 WOODBINE.....14%	6561 UNITED.....7%	97-WOODBURY	
4777 NORTH LINN.....5%	68-MONROE	5319 PCM.....5%	0504 BATTLE CREEK- IDA GROVE.....1%	
6093 SOLON.....5%	0081 ALBIA.....9%	5805 SAYDEL.....0%	0576 BELLE PLAINE.....9%	
6138 SPRINGVILLE.....6%	0657 EDDYVILLE-BLAKESBURG- FREMONT.....5%	0472 BALLARD.....2%	1975 RIVER VALLEY.....10%	
58-LOUISA	4491 MORAVIA.....12%	1134 CHARTER OAK-UTE.....10%	0609 BENTON.....4%	
1368 COLUMBUS.....10%	1917 BOYER VALLEY.....10%	1657 URBANDALE.....0%	3348 KINGSLEY-PIERSON.....4%	
2977 HIGHLAND.....7%	2007 CEDAR RAPIDS.....6%	6957 WEST DES MOINES.....0%	1935 UNION.....8%	
3816 LONE TREE.....7%	2113 ESSEX.....10%	7110 WOODWARD-GRANGER.....7%	2502 GLADBROOK-REINBECK.....3%	
3841 LOUISA-MUSCATINE.....9%	2718 GRISWOLD.....1%	78-POTAWATTAMIE	2682 GMG.....10%	
4203 MEDIAPOLIS.....7%	3978 EAST MILLS.....11%	0387 ATLANTIC.....9%	2727 GRUNDY CENTER.....7%	
4509 MORNING SUN.....7%	5463 RED OAK.....7%	0441 AHSTW.....9%	3582 EAST MARSHALL.....10%	
6700 WACO.....0%	5976 SHENANDOAH.....5%	1476 COUNCIL BLUFFS.....0%	4787 SERGEANT BLUFF-LUTON. 0%	
6759 WAPELLO.....9%	6165 STANTON.....8%	2511 GLENWOOD.....7%	6992 WESTWOOD.....7%	
7047 WINFIELD-MT UNION.....7%	6651 VILLISCA.....1%	2718 GRISWOLD.....1%	7098 WOODBURY CENTRAL.....5%	
59-LUCAS	79-POWESHIEK	3645 LEWIS CENTRAL.....6%	98-WORTH	
1107 CHARITON.....6%	0576 BELLE PLAINE.....9%	0549 BEDFORD.....10%	2295 FOREST CITY.....8%	
1211 CLARKE.....5%	0846 BROOKLYN-GUERNSEY- MALCOM.....5%	1197 CLARINDA.....8%	3420 LAKE MILLS.....10%	
4505 MORMON TRAIL.....6%	2097 ENGLISH VALLEYS.....16%	1431 CORNING.....7%	4772 CENTRAL SPRINGS.....7%	
6094 SOUTHEAST WARREN.....10%	2709 GRINNELL-NEWBURG.....2%	1782 DIAGONAL.....2%	4788 NORTHWOOD-KENSETT.....5%	
6854 WAYNE.....2%	2766 HLV.....8%	3609 LENOX.....6%	5751 ST ANSGAR.....7%	
60-LYON	3582 EAST MARSHALL.....10%	4527 MOUNT AYR.....6%	99-WRIGHT	
0747 BOYDEN-HULL.....4%	3906 LYNNVILLE-SULLY.....8%	6651 VILLISCA.....1%	0594 BELMOND-KLEMME.....0%	
1095 CENTRAL LYON.....8%	4437 MONTEZUMA.....8%	0977 CARDINAL.....4%	0819 WEST HANCOCK.....10%	
2457 GEORGE-LITTLE ROCK....12%	4776 NORTH MAHASKA.....3%	1619 DAVIS COUNTY.....1%	0916 CAL.....16%	
5607 ROCK VALLEY.....0%	6098 SOUTH TAMA.....9%	2169 FAIRFIELD.....1%	1206 CLARION-GOLDFIELD- DOWS.....0%	
5949 SHELDON.....7%	6462 TRI-COUNTY.....14%	2384 HARMONY.....10%	3060 HUMBOLDT.....5%	
6983 WEST LYON.....9%	4128 CLAY CENTRAL-EVERLY 1%	4536 MOUNT PLEASANT.....5%	4775 NORTHEAST HAMILTON.....9%	
71-O'BRIEN	2862 HARTLEY-MELVIN- SANBORN.....7%	6592 VAN BUREN.....9%	5922 WEST FORK.....1%	
	4149 MOC-FLOYD VALLEY.....4%		6867 WEBSTER CITY.....5%	
	5157 SOUTH O'BRIEN.....10%			
	5949 SHELDON.....7%			
	6048 SIOUX CENTRAL.....0%			

Nonresidents and Part-year Residents: Please see page 1 of the IA 1040 booklet or the online Expanded Instructions at <https://tax.iowa.gov/> for more information.